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6 Chapter 7 Bankruptcy Trustee

7 **UNITED STATES BANKRUPTCY COURT**

8 **CENTRAL DISTRICT OF CALIFORNIA / LOS ANGELES DIVISION**

9 In re:

10 LOS ANGELES UNIVERSAL PRESCHOOL
11 DBA CHILD360,

12 Debtor.

Case No. 2:22-bk-12797-DS

Chapter 7

**FIRST INTERIM APPLICATION FOR
FEES AND REIMBURSEMENT OF
EXPENSES OF THE LAW OFFICE OF
THOMAS H. CASEY, INC., ATTORNEY
FOR CHAPTER 7 TRUSTEE [May 30,
2022 THROUGH January 11, 2024];**

**DECLARATION OF THOMAS H. CASEY
IN SUPPORT THEREOF**

Hearing Date

Date: February 15, 2024

Time: 11:30 a.m.

Courtroom: 1639

Address: Roybal Federal Building
255 E. Temple Street
Los Angeles, CA 90012

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**FIRST INTERIM APPLICATION FOR FEES AND REIMBURSEMENT OF EXPENSES
OF THE LAW OFFICE OF THOMAS H. CASEY, INC., ATTORNEY FOR CHAPTER 7
TRUSTEE [May 30, 2022 through January 11, 2024]**

**TO THE HONORABLE DEBORAH J. SALTZMAN, UNITED STATES BANKRUPTCY
JUDGE; THE DEBTORS; AND THE OFFICE OF THE UNITED STATES TRUSTEE:**

I.

INTRODUCTION

Pursuant to the provisions of the Sections 330 and 331 of Title 11 of the United States Code (“Bankruptcy Code”), Federal Rule of Bankruptcy Procedure 2016¹ and Local Bankruptcy Rule 2016-1, the Law Office of Thomas H. Casey, Inc. (“Firm”), general bankruptcy counsel for Jason M. Rund, Chapter 7 Trustee (“Trustee”) for the bankruptcy estate of Los Angeles Universal Preschool dba Child360 (“Debtor”) applies to this Court for an order allowing \$187,804.50 in legal fees and \$13,592.89 in costs as set forth in this First Interim Application For Fees And Reimbursement Of Expenses Of The Law Office Of Thomas H. Casey, Inc., Attorney For Chapter 7 Trustee [May 30, 2022 through January 11, 2024] (“Fee Application”).

II.

PROCEDURAL HISTORY

1. The Debtors’ bankruptcy case was commenced on May 18, 2022 (“Petition Date”) by the filing of a voluntary Chapter 7 petition and Jason M. Rund was appointed as Chapter 7 Trustee.

2. By Order entered July 6, 2022, the Court approved the employment of the Firm effective May 30, 2022.

III.

OVERVIEW OF VALUABLE SERVICES PERFORMED

3. Prior to the bankruptcy filing, the Debtor was a nonprofit organization that provided early educational and learning opportunities to young children, by working alongside educators, families, partner organizations, policy makers and the community. The Debtor’s

¹ Unless otherwise noted, all section references are to the Bankruptcy Code, 11 U.S.C. §§ 101-1532, and all references to rules are to the Federal Rules of Bankruptcy Procedure 1001 et. seq.

1 revenue was funded mostly by government funding, contract services and private grants and
2 fundraising.

3 4. Prior to the Petition Date the Debtor was not able to access its electronic data
4 because the Debtor had failed to pay certain, critical IT vendors. Therefore, it was imperative
5 that the Firm take all steps necessary to immediately recover and safeguard the Debtor's
6 electronic data. This data included, among other things, the Debtor's books and records,
7 information necessary to collect on the accounts receivable and evidence supporting the
8 Trustee's potential causes of action against the Debtor's officers and directors. On behalf of the
9 Trustee, the Firm expeditiously prepared certain agreements with the Debtor's former IT director
10 and former IT vendors which allowed the Trustee to preserve and recover the Debtor's extensive
11 electronic data and the Firm obtained Court approval of the agreements.

12 5. Shortly after the Firm was employed the Firm communicated extensively with
13 counsel for landlord John Hancock Life Insurance Company ("Landlord") to resolve their
14 chapter 7 post-petition administrative rent claim in the amount of \$148,000, as well as their pre-
15 petition, general unsecured claim in the amount of \$1,251,500.72. Monthly post-petition rent was
16 accruing at a rate of approximately \$78,466 per month. The Firm negotiated and prepared a
17 settlement agreement with the Landlord, and the Firm obtained Court approval of the agreement
18 on shortened time. The Firm achieved excellent results from the Court approved settlement
19 agreement with the Landlord which substantially benefitted unsecured claims. The Court
20 approved settlement with the Landlord resulted in a reduction in the Landlord's post-petition
21 chapter 7 administrative rent claim by \$53,448.81 and after applying the security deposit, a
22 release and waiver of the Landlord's entire pre-petition general unsecured claim in the total
23 amount of \$1,199,493.61. As discussed below, the Firm concurrently, and on shortened time in
24 connection with the settlement of the Landlord's claims, abandoned all personal property on the
25 Debtor's business premises.

26 6. The Firm conducted extensive legal research and analyzed the Debtor's 457 Plan,
27 and concluded it should be terminated and the 457 plan funds turned over to the Trustee as
28 property of the estate. The Firm prepared and filed a Motion for Order: (1) Authorizing Trustee

1 to Terminate Debtor's 457 Plan and Rabbi Trust Pursuant to 11 U.S.C. Section 363; (2)
2 Authorizing the Liquidation of the Plan Investments and Turnover of the Sale Proceeds by
3 Newport Group to the Trustee Pursuant to 11 U.S.C. Section 542; and, (3) If Granted, Allowing
4 Plan Participants to File Unsecured Claims Within 90 Days of Entry of the Order Granting This
5 Motion ("457 Motion"). The Court approved the Trustee's 457 Motion pursuant to Order entered
6 January 10, 2023 and after the payment of certain Court approved 457 Plan costs the amount of
7 \$263,670.66 was turned over to the bankruptcy estate.

8 7. Pre-petition, the Debtor was a recipient of a discretionary grant from the Office of
9 Head Start ("OHS") providing that OHS funds were to be utilized by the Debtor only for certain,
10 specific OHS expenses. Counsel for OHS advised the Firm that they were holding funds in the
11 amount of \$137,177.99 approved by OHS for payment to certain creditors of the estate but OHS
12 regulations required the Trustee to disburse the funds. The Firm negotiated and prepared an
13 agreement with OHS and prepared the Trustee's motion to approve the OHS agreement. The
14 OHS agreement benefitted creditors of the estate. After the Court approved the Trustee's
15 agreement with OHS the Trustee disbursed the amount of \$137,177.99 to certain creditors of the
16 estate thereby reducing the amount owing on their claims.

17 8. The Firm also negotiated a settlement with Iron Mountain, the company that
18 stored the Debtor's paper books and records, comprising of approximately 1,200 boxes. Just like
19 the Landlord, Iron Mountain was also accruing a chapter 7 administrative rent claim for the
20 storage of the records. The Firm negotiated and prepared an agreement with Iron Mountain and
21 obtained Court approval of a settlement agreement between the Trustee and Iron Mountain on
22 their post-petition administrative claim and for the destruction of the paper books and records by
23 Iron Mountain. The Iron Mountain agreement benefitted the estate because for the payment of
24 only \$4,000 extensive Debtor documents containing personal, private information of many of the
25 Debtor's employees were properly destroyed by Iron Mountain, an accruing Chapter 7
26 administrative claim was eliminated and Iron Mountain released all claims against the estate.

27 9. Finally, the Firm negotiated and obtained Court approval of two consulting
28 agreements with JLK Rosenberger Certified Public Accountants ("JLKR"), the Debtor's prior

1 auditor of the Debtor maintained 403(b) Plan (the “Plan”). The consulting agreements allowed
2 JLKR, on behalf of the Trustee, to complete the required reporting and audits of the Plan for
3 years 2021 and 2022 which the Trustee was statutorily required to complete.

4 10. In sum, as discussed below, the Firm promptly preserved the Debtor’s electronic
5 data, reduced and subsequently ended the accrual of two, separate chapter 7 post-petition
6 administrative claims, assisted with obtaining OHS funds in the amount of \$137,177.99 that were
7 then disbursed to certain creditors of the estate, abandoned personal property and obtained the
8 Court order allowing the Trustee to terminate and liquidate the 457 Plan and recover
9 approximately \$263,670.66.

10 11. The Firm has “no charged” a total of \$1,915.50 in fees as noted in the attached
11 time entries.

12 IV.

13 **ALLOWING AND APPROVING FOR PAYMENT AN INTERIM FEE AWARD IS**

14 **APPROPRIATE IN THIS CASE.**

15 12. As discussed below, most of the assets of the estate have been administered. This
16 case cannot be closed at this time because the Trustee’s administration of at least two assets
17 continues. One asset is the Trustee’s pending adversary proceeding against William Sperling,
18 Sugey Dominguez, and Rob Bonta, Adv. No. 2:23-ap-01382-DS (“Adversary Proceeding”).
19 After payment of the flat fee of \$25,000 to the Trustee’s special counsel by Order entered
20 September 15, 2022, the Court approved the Trustee’s employment of special counsel on a
21 contingency basis to prosecute this Adversary Proceeding. The Adversary Proceeding did not
22 settle at mediation and the litigation continues.

23 13. The second remaining asset is the Employee Retention Credit (“ERC in the
24 approximate amount of \$403,000. The appropriate paperwork was filed with the IRS to recover
25 the estate’s interest in the ERC and the Trustee continues to await a response from the IRS.
26 Except for the costs incurred by special counsel the Firm does not anticipate incurring future fees
27 on the Trustee’s future administration of either of these two assets.
28

1 14. After the Trustee has administered and reduced to cash all assets of the estate, he
2 will be in a position to evaluate filed claims and their respective priorities, and to determine
3 whether it is necessary to file objections to certain filed claims. It is possible the Firm will incur
4 future fees preparing objections to certain filed claims near the end of this case.

5 15. The estate has sufficient cash on hand to pay the requested interim fees and
6 barring unforeseen circumstances, to make a distribution to unsecured creditors. The estate
7 currently has \$683,681.76 cash on hand, but may recover additional cash from the scheduled
8 ERC and the Adversary Proceeding. The Trustee's accountant Hahn Fife has incurred
9 approximately \$2,000.00 in fees and costs. In a worst case scenario and assuming no additional
10 cash is recovered, the Trustee's statutory fee would be approximately \$51,475.61 plus
11 approximately \$1,000.00 in costs. Special counsel is employed on a contingency basis and to
12 date has incurred approximately \$20,240.53 in costs. The above stated fees and costs of the
13 Trustee and his professionals, plus the instant, requested interim fees and costs of the Firm, total
14 \$276,113.53. As the cash on hand is approximately \$683,681.76, after paying the Firm's
15 requested interim fees the net cash available to pay creditors, assuming no recovery on the ERC
16 and the Adversary Proceeding, and assuming no additional fees by the Firm preparing objections
17 to claims would be approximately \$407,568.23 (Cash on hand of \$683,681.76 – \$276,113.53
18 above stated fees and costs of the Trustee, the Trustee's accountant and the Firm) The estate has
19 sufficient cash on hand to pay the Firm's requested interim fees and costs.

20 **V.**

21 **SUMMARY OF SERVICES PERFORMED AND TIME EXPENDED**

22 **BY THE FIRM DURING THIS CURRENT TIME PERIOD**

23 **Abandon**

24 16. During this current time period, the Firm has expended 13.3 hours and incurred
25 approximately \$4,276.50 in connection with the category of Abandon. The time entries for the
26 category of Abandon are set forth in **Exhibit "1"** attached hereto, pages 37 through 42. The
27 blended hourly rate for such services is \$321.54.
28

1 17. Immediately after the Trustee's employment of the Firm, the Firm was required to
2 assess the ongoing Chapter 7 administrative rent claim being incurred by John Hancock Life
3 Insurance Company (U.S.A.), the Debtor's commercial landlord ("Landlord"), the value of the
4 estate's personal property on site in the commercial property and how to extract and preserve the
5 Debtor's large amount of electronic data from the computer hardware on site. See the Lease
6 Category below. After the Debtor's electronic data in the Debtor's computer hardware on site
7 was recovered and preserved, and concurrently with the Firm's preparation and filing on
8 shortened time the Chapter 7 Trustee's Motion to Reject Non-Residential Real Property Leases,
9 the Firm prepared and filed on shortened time the Trustee's Motion to Abandon the Estate's
10 Interest in Certain Personal Property on site. The Firm's services in this category greatly
11 benefitted the estate because it stopped the further accrual of Chapter 7 administrative monthly
12 rent of \$78,466 and paved the way for a settlement with the commercial landlord on its claim.

13 18. In connection with the category of Abandon, the Firm prepared and filed the
14 following pleadings:

15 a. Chapter 7 Trustee's Motion for an Order Authorizing Abandonment of the
16 Estate's Interest in Certain Personal Property Pursuant to 11 U.S.C. Section 554; Declarations of
17 Trustee Jason M. Rund and Scott Van Horn in Support Thereof;

18 b. Application for Order Setting Hearing on Shortened Notice (LBR 9075-1(b));

19 c. Order Setting Hearings on Motion to Reject Non-Residential Real Property
20 Leases and Motion to Abandon Personal Property;

21 d. Declaration of Kathy Driggers Regarding Compliance with Service Regarding
22 Hearing on Shortened Time of the Following Motions: (1) Chapter 7 Trustee's Motion for Order
23 Authorizing Abandonment of the Estate's Interest in Certain Personal Property Pursuant to 11
24 U.S.C. Section 554; and (2) Chapter 7 Trustee's Motion for Order Authorizing the Chapter 7
25 Trustee to Reject Unexpired Non-Residential Real Property Leases Pursuant to 11 U.S.C.
26 Section 365;

27 e. Order Granting Chapter 7 Trustee's Motion for Order Authorizing Abandonment
28 of the Estate's Interest in Certain Personal Property Pursuant to 11 U.S.C. Section 554.

Asset Analysis

19. During this current time period, the Firm has expended 19.5 hours and incurred approximately \$10,039.50 in connection with the category of Asset Analysis. The time entries for the category of Asset Analysis are set forth in **Exhibit "1"** attached hereto, pages 42 through 46. The blended hourly rate for such services is \$514.85.

20. The Firm reviewed and analyzed the petition, schedules, statement of financial affairs, and emails from the Trustee regarding the background facts. The Firm analyzed specific issues that required immediate attention including, but not limited to, the unpaid and accruing chapter 7 administrative rent, accessing and safeguarding the Debtor's electronic books and records, and information about scheduled receivables.

21. The Firm obtained and reviewed the results of a California UCC-1 search as well as a lien search against the Debtor in the County of Los Angeles.

22. The Firm communicated with Debtor's counsel and Board Member Karen Schoenbaum regarding the Debtor's business plan, potential offsets against receivables, and the potential claim against the directors and officers.

23. To assess the Trustee's potential claims against certain officers and directors of the Debtor, the Firm reviewed and analyzed the Debtor's director's and officer's insurance policy. The Firm also reviewed and analyzed the Debtor's board of director minutes.

24. The Firm reviewed the Debtor's tax returns and the independent auditor's report (BDO) and statements for years 2020 and 2021.

25. The Firm prepared for the Debtor's 341(a) examination and questioned the Debtor focusing on the Trustee's potential claims against the officers and directors and the collection of the scheduled receivables.

26. The Firm did not file any pleadings under the category of Asset Analysis.

Asset Disposition

27. During this current time period, the Firm has expended 304.4 hours and incurred approximately \$128,881.50 in connection with the category of Asset Disposition. The time

1 entries for the category of Asset Disposition are set forth in **Exhibit "1"** attached hereto, pages
2 46 through 141. The blended hourly rate for such services is \$423.40.

3 28. The Firm prepared an outline identifying and discussing all pending issues and
4 discussed the issues with the Trustee. The Firm communicated with Debtor's counsel regarding
5 the key employees/personnel that would have the most knowledge about the Debtor's electronic
6 books and records, the scheduled accounts receivable, and accessing the Debtor's premises
7 located at 515 South Figueroa Street, Suite 900, Los Angeles, California 90071.

8 29. The specific services rendered by the Firm in the category of Asset Disposition
9 are discussed below.

10 Consulting Agreements – Robert Lazo

11 30. On the Petition Date the Debtor was a tenant on a very expensive office lease in
12 downtown Los Angeles and the estate started accruing a high chapter 7 administrative rent claim.
13 In order to quickly preserve the Debtor's electronic books and records, the Firm first
14 communicated with to the Debtor's Former IT Director, Robert Lazo ("Mr. Lazo") regarding the
15 IT systems, rights to the data and how to recover the electronic data. The Firm completed
16 multiple calls with Mr. Lazo to discuss bringing the Debtor's computer systems back online,
17 accessing the data which was stored at two separate locations, retrieving the electronic data, the
18 costs to complete, and employing and compensating him as a consultant to complete the
19 following services:

- 20 i. Taking all steps necessary to bring Child360's computer systems back online;
- 21 ii. Assisting the Trustee in communicating with the IT vendors necessary to get
22 Child360's computer system back online;
- 23 iii. Supervising IT vendors in migrating virtual servers and data from the Debtor's
24 office premises located at 515 S. Figueroa St., Suite 900, Los Angeles, California
25 to offsite location at Coresite, 900 North Alameda Street, Suite 200, Los Angeles,
26 California;
- 27 iv. Ensure the Trustee can maintain access to Child360's electronic data at the
28 Coresite location;
- v. Test the operating computer system after Child360's electronic data is moved to
the Coresite location;
- vi. Provide the Trustee access and data as needed and as requested by the Trustee;
- vii. Advise the Trustee regarding steps necessary to provide the Trustee access to
reports and/or data from the finance system; and,

- viii. Assist the Trustee in investigating the online Cloud Provider Microsoft Subscription and determine the amount necessary to pay for the subscription to ensure the Trustee's access to certain cloud data is not compromised.

31. After successful negotiations, the Firm prepare and forwarded a consulting agreement to Mr. Lazo. Upon receipt of the signed agreement, the Firm prepared and filed a Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Director and Compensation ("Lazo Motion"). Having received no objection to the Lazo Motion, the Court approved the Lazo Motion pursuant to Court Order entered July 12, 2022 ("Lazo Order").

32. Mr. Lazo was instrumental in bringing the Debtor's computer systems online to be able to access the electronic data.

33. The Firm prepared and filed the professional fee statement in relation to the Lazo Motion.

34. After Mr. Lazo completed the services in connection with the Lazo Motion, the Firm negotiated another consulting agreement with Mr. Lazo for the purposes of retrieving certain electronic data supporting certain accounts receivable and electronic data relating to the Trustee's potential causes of action against the Debtor's directors and officers. The services of the second consulting agreement with Mr. Lazo consisted of the following:

- i. Assisting the Trustee in obtaining electronic data necessary for the Trustee to collect the Bankruptcy Estate's accounts receivable;
- ii. Assisting the Trustee in retrieving specific electronic data required by the Trustee to complete his analysis regarding the Bankruptcy Estate's potential causes of action against the Debtor's directors and officers.
- iii. Assisting the Trustee by communicating with certain key IT vendors and the Trustee to facilitate obtaining electronic data required by the Trustee.

35. After negotiating this second consulting agreement, the Firm prepared and filed a Motion for Approval of Trustee's Second Consulting Agreement with the Debtor's Former IT Director and Compensation ("Lazo Motion 2"). Having received no objection to the Lazo Motion 2, the Court approved the Lazo Motion 2 pursuant to Court Order entered September 23, 2022 ("Lazo Order 2").

36. Again, Mr. Lazo's services were invaluable as he was able to secure, recover and migrate the Debtor's electronic books and records.

1 37. The Firm prepared and filed the professional fee statement in relation to the Lazo
2 Motion 2.

3 Consulting Agreement – Aegis Networks

4 38. In order to continue the maintenance and service of the Debtor's electronic data,
5 including accessing and migrating the electronic data offsite, the Firm communicated and
6 negotiated a consulting agreement with Aegis Networks, the Debtor's former IT Vendor to
7 complete these services. The consulting agreement services are as follows:

- 8 i. Assisting the Trustee in bringing the Debtors' computer systems on line for
9 access;
10 ii. Assisting the Trustee in migrating the Debtor's electronic data from the cloud and
11 computer systems located at the Debtor's former business premises located at 515
12 South Figueroa, Los Angeles, CA to the Trustee's offsite location; and
13 iii. Other services that may be necessary to recover the Debtor's electronic data,
14 transfer the electronic data to the Trustee's new location and recover the
15 electronic data as needed by the Trustee.

16 39. After successful negotiations, the Firm prepared and forwarded a consulting
17 agreement to Aegis. Upon receipt of the signed agreement, the Firm prepared and filed a Motion
18 for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Vendor and
19 Compensation ("Aegis Motion"). Having received no objection to the Aegis Motion, the Court
20 approved the Aegis Motion pursuant to Court Order entered July 19, 2022 ("Aegis Order").

21 40. Pursuant to the Court approved Aegis Motion, Aegis's hourly rate was \$200.00,
22 capped at a total of \$5,000.00 and Aegis was to provide its invoices the Trustee on a monthly
23 basis. Upon receipt and review of the invoices, the Firm prepared and filed Aegis's professional
24 fee statement for services rendered.

25 41. Mr. Lazo worked together with Aegis in bringing the Debtor's computer systems
26 back online and migrating the data to an offsite location.

27 Consulting Agreement – Avantiico, Inc.

28 42. After discussions with Mr. Lazo, the Debtor's former IT Director, in order to
safely transfer and access the Debtor's electronic books and records, the Trustee was advised to
utilize Avantiico, Inc., the Debtor's former IT Vendor, to complete these services. Accordingly,

1 the Firm communicated and negotiated a consulting agreement with Avantiico, Inc. The
2 consulting agreement services with Avantiico are as follows:

- 3 i. Assisting the Trustee in bringing the Debtor's financial systems on line in order to
4 retrieve key financial data for the Trustee and to advise the Trustee of the licenses
5 that must be kept up to date to ensure continued access.

6 43. After successful negotiations, the Firm prepared and forwarded a consulting
7 agreement to Avantiico. Upon receipt of the signed agreement, the Firm prepared and filed a
8 Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Vendor
9 and Compensation ("Avantiico Motion"). Having received no objection to the Avantiico Motion,
10 the Court approved the Avantiico Motion pursuant to Court Order entered August 2, 2022
11 ("Avantiico Order").

12 44. Pursuant to the Court approved Avantiico Motion, Avantiico's hourly rate was
13 \$250.00, capped at a total of \$11,504.60 and Avantiico was to provide its invoices the Trustee on
14 a monthly basis. Upon receipt and review of the invoices, the Firm prepared and filed
15 Avantiico's professional fee statement for services rendered.

16 45. The Court approved consulting agreements with the Debtor's former IT Director,
17 Robert Lazo, and the Debtor's former IT Vendors, Aegis Networks and Avantiico, Inc. enabled
18 the Trustee to access, move and retrieve the Debtor's critical electronic financial data and
19 documents for the purposes of pursuing accounts receivables and litigation against the former
20 directors and officers.

21 Consulting Agreement – Cindy Esquivel

22 46. The Trustee advised the Firm early on that the scheduled A/R had value and that a
23 certain amount of receivables may be collectible. The Firm determined that one of the
24 receivables scheduled by the Debtor was owed by the Early Head Start Program in the
25 approximate amount of \$100,000 - \$200,000.

26 47. The Trustee and Firm interviewed Cindy Esquivel ("Ms. Esquivel"), the Debtor's
27 former Director of the Early Head Start Program and believed she was the person most
28 knowledgeable of the receivable owed to the Debtor by the Early Head Start Program.

1 48. The Firm communicated and negotiated a consulting agreement with Ms.
2 Esquivel to collect on the receivable owed to the Debtor by the Early Head Start Program. The
3 consulting agreement services are as follows:

- 4 i. Assisting the Trustee in his efforts to collect the Early Head Start Program
5 receivable.

6 49. After successful negotiations, the Firm prepare and forwarded a consulting
7 agreement to Ms. Esquivel. Upon receipt of the signed agreement, the Firm prepared and filed a
8 Motion for Approval of Trustee's Consulting Agreement with the Debtor's former Director of
9 the Early Head Start Program and Compensation ("Esquivel Motion"). Having received no
10 objection to the Esquivel Motion, the Court approved the Esquivel Motion pursuant to Court
11 Order entered August 31, 2022 ("Esquivel Order").

12 Agreements with CPA JLK Rosenberger

13 50. The Debtor maintained a 403(b) Plan (the "Plan") under the name Newport. The
14 custodian of the Debtor's 403(b) Plan is Newport Trust Company ("Newport"). Many former
15 employees of the Debtor had contacted the Trustee about rolling over or liquidating their 403(b)
16 accounts maintained at Newport.

17 51. Separately, the Trustee filed his Motion for Authority to Terminate 403(b) Plan
18 and File Necessary Documents ("Motion to Terminate"). The Trustee's Motion to Terminate was
19 approved pursuant to Court Order entered July 11, 2022 ("Order Terminate 403(b)").

20 52. Because the Trustee has a statutory duty to administer the Debtor's 403(b) plan
21 pursuant to 11 U.S.C. Section 704(a)(11), in order for the Trustee to administer the 403(b)
22 accounts, the Trustee was required to cause the completion of an audit of the Plan including, but
23 not limited to, an audit of, among other things, its financial documents, statement of net assets
24 available for December 2021.

25 53. The Firm sought to utilize the Plan's prior auditor, JLK Rosenberger, Certified
26 Public Accountants ("JLKR") to complete the required ERISA Section 103(a)(3)(C) audit of the
27 403(b) Plan financial statements and to provide a report to the Trustee.

1 54. The Firm communicated with JLKR and negotiated an agreement with them to
2 complete the required audit. The services to be rendered per the agreement are as follows:

- 3 i. Audit the financial statements of the Plan
4 ii. Report on the supplemental schedules for the Plan for the year ending
5 December 31, 2021.

6 55. After negotiating the consulting agreement, the Firm prepared and filed a Motion
7 for Approval of Trustee's Consulting Agreement with JLK Rosenberger, Certified Public
8 Accountants and Compensation ("JLKR Motion"). Having received no objection to the JLKR
9 Motion, the Court approved the JLKR Motion pursuant to Court Order entered September 28,
10 2022 ("JLKR Order").

11 56. To assist JLKR with completing the required audit, the Firm first communicated
12 with JLKR and obtained a list of items required to complete the audit. The Firm then reached out
13 to Insperity, the Debtor's professional employer organization that maintained and provided
14 support for the Debtor's employment administration and payroll and HR related compliance
15 support.

16 57. The Firm continued communicating with JLKR and Insperity in order to obtain
17 the required payroll information, wage and deduction report, W-2's and all other documentation
18 required to complete the audit of the Plan and providing the required report to the Trustee.
19 Accordingly, JLKR completed the audit of the Plan for year 2021.

20 58. Subsequently, all of the funds in the Plan were removed by the former employees
21 by way of voluntary rollover to another qualified plan or by a cash distribution to the employee.
22 Funds of employees who did not voluntarily rollover or liquidate were "forced out" of the Plan
23 and Newport set-up new IRAs for these employees.

24 59. It was necessary for the Trustee to again engage the services of JLKR to complete
25 an ERISA Section 103(a)(3)(C) final audit of the 403(b) Plan financial statements as of
26 December 31, 2022 and provide a report to the Trustee, to, among other things, allow Newport,
27 the custodian of the Plan, to file a final Annual Return/Report of Employee Benefit Plan (Form
28 5500) with the Department of Labor.

1 60. The Firm negotiated a second agreement with JLKR to provide the following
2 services:

- 3 i. Audit the financial statements of the Plan.
4 ii. Report on the supplemental schedules for the Plan for the year ending
5 December 31, 2022

6 61. After negotiating this second agreement, the Firm prepared and filed a Motion for
7 Approval of Trustee's Second Agreement with JLK Rosenberger, Certified Public Accountants
8 and Compensation ("JLKR Motion 2"). Having received no objection to the JLKR Motion 2, the
9 Court approved the JLKR Motion 2 pursuant to Court Order entered February 27, 2023 ("JLKR
10 Order 2").

11 62. The Firm assisted in obtaining the information and documentation from Insuperity
12 and required by Newport, the custodian of the Debtor's 403(b) Plan and JLKR to complete the
13 audit of the Plan for year 2022. The second time around proved more difficult in obtaining the
14 documentation required to complete the second audit which required more of the Firm's
15 involvement. Ultimately, Newport and JLKR obtained all of the necessary information and
16 documentation and the audit for the Plan for year 2022 was completed.

17 Limiting Notice

18 63. The Firm determined that during the administration of this estate, the Trustee
19 would likely be required to file between five (5) and ten (10) motions. These potential motions
20 would require notice to all creditors. Due to the high number of creditors (in excess of one
21 thousand (1,000)), who would be entitled to notice and in order to conserve resources, time, and
22 Estate assets, the Firm prepared and filed the Chapter 7 Trustee's Motion for Order Limiting
23 Notice Pursuant to Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007 ("Limit Notice
24 Motion"). The Court approved the Limit Notice Motion pursuant to Court Order entered July 12,
25 2022 ("Limit Notice Order"). Prior to obtaining the Limit Notice Order, the Firm communicated
26 with outside vendor Integrity Legal Corp. to complete service of no less than three (3) notices on
27 over the approximate 1,000 creditors. The Firm prepared and filed multiple Declarations of Ed
28 Rodieck of Integrity Legal Corp. regarding service of the notices on all creditors.

1 64. The Limit Notice Motion has allowed the bankruptcy estate to reduce expenses it
2 would have incurred serving notices on over 1,000 creditors each time a motion was filed.

3 Iron Mountain Agreement

4 65. On the Petition Date, the Debtor had maintained approximately 1,226 boxes of its
5 documents at Iron Mountain. The bankruptcy estate was incurring a post-petition administrative
6 rent claim with Iron Mountain in the amount of \$1,362 per month. The Debtor scheduled a pre-
7 petition, unsecured claim in favor of Iron Mountain in the amount of \$1,362. The Trustee
8 advised the Firm that the Debtor's records at Iron Mountain were old documents and were not
9 necessary for the Trustee's administration, but they contain personal private information on the
10 Debtor's employees. Bankruptcy trustees are required to properly destroy debtor documents
11 containing personal, private information.

12 66. The Firm reviewed and analyzed the storage contract between Iron Mountain and
13 the Debtor for offsite storage and management of the Debtor's records. The Firm communicated
14 with Iron Mountain to negotiate the destruction of the Debtor records remaining in the storage
15 unit and to provide a certificate of destruction certifying all of the Debtor's documents were
16 destroyed, however, Iron Mountain's quote to destroy the records was exponentially higher than
17 expected.

18 67. The Firm communicated with Iron Mountain and negotiated a settlement
19 agreement for a greatly reduced cost to destroy the Debtor's records and resolve Iron Mountain's
20 pre-petition claim and post-petition administrative rent claim. The agreed upon settlement terms
21 are as follows:

- 22 a. The Trustee will move the Bankruptcy Court for approval of this Agreement.
23 b. Within five (5) days of the Effective Date (as defined below), the Trustee shall
24 promptly pay Iron Mountain the amount of \$4,000 (the "Settlement Amount").
25 The Settlement Amount shall be made payable to "Iron Mountain" and remitted
26 to:
27 Iron Mountain
28 PO Box 27128
 New York, NY 10087-7128
 c. Within ninety (90) days of receipt the Settlement Amount, Iron Mountain shall
 destroy the Debtor's Records and prepare a certificate of destruction confirming
 all of the Debtor's Records have been destroyed.

1 68. After obtaining the signatures on the settlement agreement with Iron Mountain,
2 the Firm prepared and filed the Chapter 7 Trustee's Motion For Order Approving Compromise
3 Of Controversy Between The Bankruptcy Trustee And Iron Mountain Pursuant To Federal Rule
4 Of Bankruptcy Procedure 9019 ("Iron Mountain Motion"). The Court approved the Iron
5 Mountain Motion pursuant to Order entered October 26, 2022 ("Iron Mountain Order").

6 69. Iron Mountain destroyed the Debtor's records and on or about February 14, 2023,
7 provided the Trustee with a certificate evidencing the destruction of the documents in storage.

8 70. The Court approved agreement with Iron Mountain stopped the accrual of a
9 chapter 7 post-petition administrative rent claim for storage.

10 457 Plan

11 71. Pre-petition and in or about November 2012, the Debtor established an *Eligible*
12 *Tax-Exempt 457 Plan* ("457 Plan"). Newport Group, Inc. ("Newport Group" or "Plan Trustee")
13 was the Plan trustee. The Plan Document reflected that the Debtor used a Rabbi Trust to
14 segregate the amount of funds allocated to the Plan by its employees. Per the Plan Documents,
15 there were ten participants in the 457 Plan.

16 72. Shortly after the Petition Date and on or about November 17, 2022, the value of
17 the 457 Plan investments totaled approximately \$264,354 ("Plan Investments").

18 73. The Debtor's schedules did not list the Plan Funds as an asset of the estate. The
19 Debtor was a non-governmental tax-exempt entity for purposes of the Internal Revenue Code.

20 74. To determine whether the Plan Investments were property of the estate and if the
21 Trustee could recover the Plan Investments for the benefit of the bankruptcy estate, the Firm
22 conducted extensive legal research of the Internal Revenue Code Section 457 as well as 11
23 U.S.C. Sections 363 (terminate the Plan), 541 (property of the estate), and 542 (turnover of Plan
24 Investments). The Firm expended time researching legal authorities and cases on point in support
25 that the Plan Investments are property of the bankruptcy estate.

26 75. After extensive legal research on the matter and determining the Plan Investments
27 were property of the estate, on behalf of the Trustee, the Firm prepared and filed a Motion for
28 Order: (1) Authorizing Trustee to Terminate Debtor's 457 Plan and Rabbi Trust Pursuant to 11

1 U.S.C. Section 363; (2) Authorizing the Liquidation of the Plan Investments and Turnover of the
2 Sale Proceeds by Newport Group to the Trustee Pursuant to 11 U.S.C. Section 542; and, (3) If
3 Granted, Allowing Plan Participants to File Unsecured Claims Within 90 Days of Entry of the
4 Order Granting This Motion (“457 Motion”). There was no objection to the 457 Motion. The
5 Court approved the 457 Motion pursuant to Order entered January 10, 2023 (“457 Order”).

6 76. The 457 Order allowed, among other things, 1) the Trustee to terminate the Plan,
7 2) Newport to liquidate the Plan Investments and turnover of the sale proceeds to the Trustee, 3)
8 pay administrative fees to Newport to amend and terminate the Plan, and 3) the participants to
9 file unsecured claims against the estate.

10 77. The Firm prepared and forwarded letters to all Plan participants enclosing the 457
11 Order, a blank proof of claim form, and instructions and the deadline to file their proofs of claim.

12 78. The termination of the 457 Plan and liquidation of the 457 Plan assets
13 substantially benefitted the estate because after the payment of certain Court approved 457 Plan
14 costs the amount of \$263,670.66 was turned over to the bankruptcy estate.

15 Agreement with Office Of Head Start

16 79. Prior to the Petition Date, the Debtor was the recipient of a discretionary grant
17 from the Office of Head Start (“OHS”) providing that OHS funds were to be utilized by the
18 Debtor only for certain, specific OHS expenses. OHS advised the Trustee that per the OHS grant
19 with the Debtor OHS was holding funds in the amount of \$137,177.99 (“OHS Funds”) for
20 approved payment to certain creditors of the estate. OHS maintained that pursuant to certain
21 legal authorities and certain federal regulations, the remaining funds from the OHS discretionary
22 grant were not property of the bankruptcy estate per Section 541, rather, the OHS Funds may be
23 payable only to certain creditors of the bankruptcy estate.

24 80. The Firm communicated with AUSA Elan Levey (“Ms. Levey”), counsel for
25 OHS, on an agreement that would allow OHS to disburse the funds approved by OHS for
26 expenses owed to certain creditors of the Debtor to the Trustee and the Trustee in turn, would
27 pay those specific, approved creditors identified by OHS.

1 81. After Ms. Levey advised the Firm which filed claimants were entitled to the OHS
2 Funds and the amount allocated to each creditor, the Firm prepared and circulated a settlement
3 agreement to Ms. Levey. After obtaining signatures to the settlement agreement, on behalf of the
4 Trustee, the Firm prepared and filed the Chapter 7 Trustee's Motion for Order Approving
5 Compromise of Controversy Between the Bankruptcy Trustee and Office of Head Start Pursuant
6 to Federal Rule of Bankruptcy Procedure 9019 ("OHS 9019 Motion"). There was no objection to
7 the OHS 9019 Motion. The Court approved the OHS 9019 Motion pursuant to Order entered
8 January 10, 2023 ("OHS 9019 Order").

9 82. The OHS 9019 Order allowed the Trustee to receive and deposit the OHS Funds
10 and distribute them accordingly. The Trustee received the OHS Funds in March 2023 and
11 disbursed the funds to the approved creditors the same month. Notably, \$22,000 of the OHS
12 funds were applied to the Landlord's chapter 7 administrative rent claim.

13 83. The Firm's services under the category of Asset Disposition were very beneficial
14 as the Firm recovered approximately \$263,670 in Plan Investment funds, distributed \$137,177.99
15 to certain OHS creditors, preserved the Debtor's electronic data, reduced the Iron Mountain
16 chapter 7 administrative rent claim, reduced certain general unsecured claims, and assisted with
17 the Trustee's administration of the Debtor's 403(b) plan all without commencing any expensive
18 litigation.

19 84. In connection with the category of Asset Disposition the firm prepared and filed
20 the following pleadings:

21 a. Chapter 7 Trustee's Motion for Approval of Trustee's Consulting Agreement with
22 the Debtor's Former IT Director and Compensation; and, Declaration of Trustee Jason M. Rund
23 in Support Thereof;

24 b. Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
25 Agreement with the Debtor's Former IT Director and Compensation;

26 c. Declaration of Kathy Driggers Regarding ECF Service of: (1) Chapter 7 Trustee's
27 Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Director
28

1 and Compensation; and, (2) Notice of Chapter 7 Trustee's Motion for Approval of Trustee's
2 Consulting Agreement with the Debtor's Former IT Director and Compensation;

3 d. Trustee's Supplemental Proof of Service and Declaration of Ed Rodieck
4 Regarding Service of: (1) Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
5 Agreement with the Debtor's Former IT Director and Compensation; (2) Notice of Chapter 7
6 Trustee's Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT
7 Director and Compensation; (3) Chapter 7 Trustee's Motion for Order Limiting Notice Pursuant
8 to Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007; and, (4) Notice of Chapter 7
9 Trustee's Motion for Order Limiting Notice Pursuant to Federal Rules of Bankruptcy Procedure
10 2002, 6007 and 9007;

11 e. Declaration That No Part Requested a Hearing on Motion (LBR 9013-1(o));

12 f. Order Granting Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
13 Agreement with the Debtor's Former IT Director and Compensation;

14 g. Chapter 7 Trustee's Motion for Order Limiting Notice Pursuant to Federal Rules
15 of Bankruptcy Procedure 2002, 6007 and 9007; Memorandum of Points and Authorities and
16 Declaration of Trustee Jason M. Rund in Support Thereof;

17 h. Notice of Chapter 7 Trustee's Motion for Order Limiting Notice Pursuant to
18 Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007;

19 i. Declaration of Kathy Driggers Regarding ECF Service of: (1) Chapter 7 Trustee's
20 Motion for Order Limiting Notice Pursuant to Federal Rules of Bankruptcy Procedure 2002,
21 6007 and 9007; and, (2) Notice of Chapter 7 Trustee's Motion for Order Limiting Notice
22 Pursuant to Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007;

23 j. Trustee's Supplemental Proof of Service and Declaration of Ed Rodieck
24 Regarding Service of: (1) Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
25 Agreement with the Debtor's Former IT Director and Compensation; (2) Notice of Chapter 7
26 Trustee's Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT
27 Director and Compensation; (3) Chapter 7 Trustee's Motion for Order Limiting Notice Pursuant
28 to Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007; and, (4) Notice of Chapter 7

1 Trustee's Motion for Order Limiting Notice Pursuant to Federal Rules of Bankruptcy Procedure
2 2002, 6007 and 9007;

3 k. Declaration That No Part Requested a Hearing on Motion (LBR 9013-1(o));

4 l. Order Granting Chapter 7 Trustee's Motion for Order Limiting Notice Pursuant to
5 Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007;

6 m. Chapter 7 Trustee's Motion for Approval of Trustee's Consulting Agreement with
7 the Debtor's Former IT Vendor Aegis Networks and Compensation; and Declaration of Trustee
8 Jason M. Rund in Support Thereof;

9 n. Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
10 Agreement with the Debtor's Former IT Vendor Aegis Networks and Compensation;

11 o. Declaration of Kathy Driggers Regarding ECF Service of: (1) Chapter 7 Trustee's
12 Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Vendor
13 Aegis Networks and Compensation; and, (2) Notice of Chapter 7 Trustee's Motion for Approval
14 of Trustee's Consulting Agreement with the Debtor's Former IT Vendor Aegis Networks and
15 Compensation;

16 p. Trustee's Supplemental Proof of Service and Declaration of Ed Rodieck
17 Regarding Service of: (1) Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
18 Agreement with the Debtor's Former IT Vendor Aegis Networks and Compensation; and, (2)
19 Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Consulting Agreement with the
20 Debtor's Former IT Vendor Aegis Networks and Compensation;

21 q. Declaration That No Part Requested a Hearing on Motion (LBR 9013-1(o));

22 r. Order Granting Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
23 Agreement with the Debtor's Former IT Vendor Aegis Networks and Compensation;

24 s. Chapter 7 Trustee's Motion for Approval of Trustee's Agreement with the
25 Debtor's Former IT Vendor Avantiico, Inc. and Compensation; and, Declaration of Trustee
26 Jason M. Rund in Support Thereof;

27 t. Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Agreement with
28 the Debtor's Former IT Vendor Avantiico, Inc. and Compensation;

1 u. Declaration of Kathy Driggers Regarding ECF Service of: (1) Chapter 7 Trustee's
2 Motion for Approval of Trustee's Agreement with the Debtor's Former IT Vendor Avantiico,
3 Inc. and Compensation; and, (2) Notice of Chapter 7 Trustee's Motion for Approval of Trustee's
4 Agreement with the Debtor's Former IT Vendor Avantiico, Inc. and Compensation;

5 v. Trustee's Supplemental Proof of Service and Declaration of Ed Rodieck
6 Regarding Service of: (1) Chapter 7 Trustee's Motion for Approval of Trustee's Agreement with
7 the Debtor's Former IT Vendor Avantiico, Inc. and Compensation; and, (2) Notice of Chapter 7
8 Trustee's Motion for Approval of Trustee's Agreement with the Debtor's Former IT Vendor
9 Avantiico, Inc. and Compensation;

10 w. Declaration That No Party Requested a Hearing on Motion (LBR 9013-1(o));

11 x. Order Granting Chapter 7 Trustee's Motion for Approval of Trustee's Consulting
12 Agreement with the Debtor's Former IT Vendor Avantiico, Inc. and Compensation;

13 y. Proof of Service of Entered Order Granting Chapter 7 Trustee's Motion for
14 Approval of Trustee's Consulting Agreement with the Debtor's Former IT Vendor Avantiico,
15 Inc. and Compensation;

16 z. Professional Fee Statement Number 1, June and July 2022 for Aegis Networks;

17 aa. Professional Fee Statement Number 1 for June, July and August, 2022 for Robert
18 Lazo;

19 bb. Chapter 7 Trustee's Motion for Approval of Trustee's Agreement with the
20 Debtor's Former Director of the Early Head Start Program and Compensation; and, Declaration
21 of Trustee Jason M. Rund in Support Thereof;

22 cc. Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Agreement with
23 the Debtor's Former Director of the Early Head Start Program and Compensation;

24 dd. Declaration That No Party Requested a Hearing on Motion (LBR 9013-1(o));

25 ee. Order Granting Chapter 7 Trustee's Motion for Approval of Trustee's Agreement
26 with the Debtor's Former Director of the Early Head Start Program and Compensation;

1 ff. Proof of Service of Entered Order Granting Chapter 7 Trustee's Motion for
2 Approval of Trustee's Agreement with the Debtor's Former Director of the Early Head Start
3 Program and Compensation;

4 gg. Professional Fee Statement Number 1 for June and July 2022 for Avantiico, Inc.

5 hh. Chapter 7 Trustee's Motion for Approval of Trustee's Second Agreement with the
6 Debtor's Former IT Director and Compensation; and, Declaration of Trustee Jason M. Rund in
7 Support Thereof;

8 ii. Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Second
9 Consulting Agreement with the Debtor's Former IT Director and Compensation;

10 jj. Declaration That No Party Requested a Hearing on Motion (LBR 9013-1(o));

11 kk. Order Granting Chapter 7 Trustee's Motion for Approval of Trustee's Second
12 Agreement with the Debtor's Former IT Director and Compensation;

13 ll. Chapter 7 Trustee's Motion for Approval of Trustee's Agreement with JLK
14 Rosenberger, Certified Public Accountants and Compensation; and, Declaration of Trustee Jason
15 M. Rund in Support Thereof;

16 mm. Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Agreement with
17 JLK Rosenberger, Certified Public Accountants and Compensation;

18 nn. Declaration That No Party Requested a Hearing on Motion (LBR 9013-1(o));

19 oo. Order Granting Chapter 7 Trustee's Motion for Approval of Trustee's Agreement
20 with JLK Rosenberger, Certified Public Accountants and Compensation;

21 pp. Professional Fee Statement Number 1 for August and September 2022 for JLK
22 Rosenberger LLP;

23 qq. Chapter 7 Trustee's Motion for Order Approving Compromise of Controversy
24 Between the Bankruptcy Trustee and Iron Mountain Pursuant to Federal Rule of Bankruptcy
25 Procedure 9019; Memorandum of Points and Authorities; and Declaration of Chapter 7 Trustee
26 Jason M. Rund in Support Thereof;

1 rr. Notice of Chapter 7 Trustee's Motion for Order Approving Compromise of
2 Controversy Between the Bankruptcy Trustee and Iron Mountain Pursuant to Federal Rule of
3 Bankruptcy Procedure 9019;

4 ss. Declaration That No Party Requested a Hearing on Motion (LBR 9013-1(o));

5 tt. Order Granting Chapter 7 Trustee's Motion for Order Approving Compromise of
6 Controversy Between the Bankruptcy Trustee and Iron Mountain Pursuant to Federal Rule of
7 Bankruptcy Procedure 9019;

8 uu. Proof of Service of Entered Order Granting Chapter 7 Trustee's Motion for Order
9 Approving Compromise of Controversy Between the Bankruptcy Trustee and Iron Mountain
10 Pursuant to Federal Rule of Bankruptcy Procedure 9019;

11 vv. Professional Fee Statement Number 2 for August 8, 2022 – October 31, 2022 for
12 Robert Lazo;

13 ww. Professional Fee Statement Number 2 for October 2022 for JLK Rosenberger,
14 LLP;

15 xx. Professional Fee Statement Number 2 for August and September 2022 for
16 Avantiico, Inc.;

17 yy. Chapter 7 Trustee's Motion for Order: (1) Authorizing Trustee to Terminate
18 Debtor's 457 Plan and Rabbi Trust Pursuant to 11 U.S.C. Section 363; (2) Authorizing the
19 Liquidation of the Plan Investments and Turnover of the Sale Proceeds by Newport Group to the
20 Trustee Pursuant to 11 U.S.C. Section 542; and, (3) If Granted, Allowing Plan Participants to
21 File Unsecured Claims Within 90 Days of Entry of the Order Granting This Motion;
22 Memorandum of Points and Authorities; Declaration of Trustee Jason M. Rund in Support
23 Thereof;

24 zz. Notice of Chapter 7 Trustee's Motion for Order: (1) Authorizing Trustee to
25 Terminate Debtor's 457 Plan and Rabbi Trust Pursuant to 11 U.S.C. Section 363; (2)
26 Authorizing the Liquidation of the Plan Investments and Turnover of the Sale Proceeds by
27 Newport Group to the Trustee Pursuant to 11 U.S.C. Section 542; and, (3) If Granted, Allowing
28

1 Plan Participants to File Unsecured Claims Within 90 Days of Entry of the Order Granting This
2 Motion;

3 aaa. Order Granting Chapter 7 Trustee's Motion for Order: (1) Authorizing
4 Trustee to Terminate Debtor's 457 Plan and Rabbi Trust Pursuant to 11 U.S.C. Section 363; (2)
5 Authorizing the Liquidation of the Plan Investments and Turnover of the Sale Proceeds by
6 Newport Group to the Trustee Pursuant to 11 U.S.C. Section 542; and (3) Allowing Plan
7 Participants to File Unsecured Claims Within 90 Days of Entry of the Order Granting This
8 Motion;

9 bbb. Chapter 7 Trustee's Motion for Order Approving Compromise of
10 Controversy Between the Bankruptcy Trustee and Office of Head Start Pursuant to Federal Rule
11 of Bankruptcy Procedure 9019; Memorandum of Points and Authorities; and Declaration of
12 Chapter 7 Trustee Jason M. Rund in Support Thereof;

13 ccc. Notice of Chapter 7 Trustee's Motion for Order Approving Compromise
14 of Controversy Between the Bankruptcy Trustee and Office of Head Start Pursuant to Federal
15 Rule of Bankruptcy Procedure 9019;

16 ddd. Notice of Errata Regarding the Following: (1) Chapter 7 Trustee's Motion
17 for Order Approving Compromise of Controversy Between the Bankruptcy Trustee and Office of
18 Head Start Pursuant to Federal Rule of Bankruptcy Procedure 9019; (2) Notice of Chapter 7
19 Trustee's Motion for Order Approving Compromise of Controversy Between the Bankruptcy
20 Trustee and Office of Head Start Pursuant to Federal Rule of Bankruptcy Procedure 9019;

21 eee. Order Granting Chapter 7 Trustee's Motion for Order Approving
22 Compromise of Controversy Between the Bankruptcy Trustee and Office of Head Start Pursuant
23 to Federal Rule of Bankruptcy Procedure 9019;

24 fff. Chapter 7 Trustee's Motion for Approval of Trustee's Second Agreement
25 with JLK Rosenberger, Certified Public Accountants and Compensation; and Employment of
26 JLK Rosenberger, Certified Public Accountants Pursuant to 11 U.S.C. Section 327; Declaration
27 of Trustee Jason M. Rund in Support Thereof;

1 ggg. Notice of Chapter 7 Trustee's Motion for Approval of Trustee's Second
2 Agreement with JLK Rosenberger, Certified Public Accountants and Compensation; and
3 Employment of JLK Rosenberger, Certified Public Accountants Pursuant to 11 U.S.C. Section
4 327;

5 hhh. Declaration That No Party Requested a Hearing on Motion (LBR 9013-
6 1(o));

7 iii. Order Granting Chapter 7 Trustee's Motion for Approval of Trustee's
8 Second Agreement with JLK Rosenberger, Certified Public Accountants and Compensation.

9 **Claim Objection**

10 85. During this current time period, the Firm has expended 11.8 hours and incurred
11 approximately \$3,741.00 in connection with the category of Claim Objection. The time entries
12 for the category of Claim Objection are set forth in **Exhibit "1"** attached hereto, pages 142
13 through 145. The blended hourly rate for such services is \$317.03.

14 86. In the category of Claim Objection, the Firm responded to phone and email
15 inquiries of creditors regarding the case. The Firm reviewed all filed claims and subsequent
16 amended claims and prepared a claims analysis and proposed distribution analysis. Upon the
17 receipt of the filed claims from the participants of the 457 Plan, the analysis was revised
18 accordingly.

19 87. The Firm did not file any pleadings in connection with the category of Claim
20 Objection.

21 **Employment**

22 88. During this current time period, the Firm has expended 20.4 hours and incurred
23 approximately \$6,610.50 in connection with the category of Employment. The time entries for
24 the category of Employment are set forth in **Exhibit "1"** attached hereto, pages 145 through 149.
25 The blended hourly rate for such services is \$324.04.

26 89. In connection with the category of Employment, the Firm has been required to
27 expend time preparing and executing the pleadings necessary to obtain Court authority regarding
28 the employment of the Firm as the Trustee's general bankruptcy counsel.

1 90. The Application to Employ the Law Offices of Thomas H. Casey, Inc., a
2 Professional Corporation as the Chapter 7 Trustee's general bankruptcy counsel ("Trustee's
3 Application") was filed with the Court on June 15, 2022.

4 91. By entry of the Employment Order, the Court approved the Trustee's Application
5 to Employ the Law Offices of Thomas H. Casey as the Trustee's Attorney effective as of May
6 30, 2022.

7 92. In addition to obtaining Court approval of the Firm as the Trustee's general
8 counsel, the Firm also negotiated several consulting agreements, including, but not limited to,
9 with IT Consultant Robert Lazo, IT Vendors Aegis Networks and Avantiico, Inc., and the
10 Debtor's Former Director of the Early Head Start Program. Further the Firm assisted with the
11 engagement of JLK Rosenberger, Certified Public Accountants to complete the audit of the
12 403(b) Plan. See Asset Disposition category above.

13 93. In connection with the category of Employment the firm prepared and filed the
14 following pleadings:

15 b. Application to Employ Law Office of Thomas H. Casey, Inc., a Professional
16 Corporation as General Counsel for Chapter 7 Trustee Effective May 30, 2022;

17 c. Notice of Application of Chapter 7 Trustee Jason M. Rund to Employ General
18 Counsel (Law Office of Thomas H. Casey, Inc., a Professional Corporation) Effective May 30,
19 2022;

20 d. Statement of Disinterestedness for Employment of Professional Person Under
21 FRBP 2014;

22 e. Declaration That No Party Requested a Hearing on Motion (LBR 9013-1(o));

23 f. Order Granting Application to Employ Law Office of Thomas H. Casey, Inc., a
24 Professional Corporation Effective May 30, 2022.

25 **Fee Application**

26 94. During this current time period, the Firm has expended 20.2 hours and incurred
27 approximately \$4,096.50 in connection with the category of Fee Application. The time entries
28

1 for the category of Fee Application are set forth in **Exhibit “1”** attached hereto, pages 149
2 through 151. The blended hourly rate for such services is \$202.80.

3 95. In connection with the category of Fee Application, the Firm has expended time
4 preparing and filing its First Interim Fee Application. In preparing the First Interim Fee
5 Application, the Firm has been required to expend time complying with the Bankruptcy Code,
6 the Local Bankruptcy Rules, the United States Trustee’s Fee Guidelines and the requirements of
7 the Court. In light of the extensive requirements, the Firm believes that the fees incurred in this
8 category are reasonable.

9 96. In connection with the category of Fee Application, the Firm prepared and filed
10 the following pleadings:

- 11 a. Notice to Professionals of Interim Fee Applications;
- 12 b. First Interim Application for Fees and Reimbursement of Expenses of the Law
13 Office of Thomas H. Casey, Attorney for Chapter 7 Trustee (May 30, 2022 through January 11,
14 2024); Declaration of Thomas H. Casey in Support Thereof; and Trustee’s Comments Page;
- 15 c. Notice of Hearing on Interim Fee Application.

16 **Lease**

17 97. During this current time period, the Firm has expended approximately 56.3 hours
18 and incurred approximately \$24,580.50 in connection with the category of Lease. The time
19 entries for the category of Lease are set forth in **Exhibit “1”** attached hereto, pages 151 through
20 165. The blended hourly rate for such services is \$436.60.

21 98. In connection with the category of Lease, the Firm reviewed and analyzed the 1)
22 March 31, 2017 lease agreement between the Debtor and John Hancock Life Insurance Company
23 (U.S.A.), a Michigan corporation (“Landlord”) for the commercial building located at 515 South
24 Figueroa Street, Suite 900, Los Angeles, California 90071 (“Office Space”); 2) June 21, 2018
25 agreement between the Debtor and Landlord (“Storage License”) for the licensing of certain
26 storage premises known as Unit A1 and Unit A2, located on parking level A of 515 South
27 Figueroa Street (“Storage Premises” and together with the Office Space, the “Business
28 Premises”); and, 3) October 31, 2021 First Amendment to Lease Agreement (“First Amendment”)

1 and collectively with the Office Lease, Storage License, and any other amendments, the
2 “Leases”) entered into between the Debtor and Landlord. The First Amendment indicated the
3 Debtor had failed to pay Basic Rent under the Office Lease of \$76,164.

4 99. The Firm reviewed and analyzed the pre-petition Five Day Notice of Default
5 issued to the Debtor by the Landlord on or about May 16, 2022, which indicated the amount due
6 under the Office Lease was \$371,242.40 (“Notice of Default”).

7 100. The Firm immediately communicated with Matthew Pham (“Attorney Pham”),
8 counsel for the Landlord to discuss the amounts of the monthly post-petition rent accruing at the
9 Business Premises, operating expenses, insurance, and real property taxes.

10 101. The Firm researched and analyzed 11 U.S.C. §365 including recent amendments
11 regarding the automatic rejection of the leases, extensively analyzed the rejection/termination of
12 a lease by the Trustee by motion, the application of the security deposit including case law on
13 point, and prepared a legal memorandum on these issues.

14 102. Because the Trustee was facing monthly administrative rent and miscellaneous
15 charges in the approximately amount of \$78,000 and the Debtor was no longer operating, on
16 behalf of the Trustee, and on shortened time, the Firm prepared and filed a motion for order
17 authorizing the rejection of the Leases entered into by the Debtor and the Landlord (“Motion To
18 Reject Lease”). Concurrently and in conjunction with the Motion To Reject Lease, the Firm
19 prepared and filed a request for hearing on shortened time, on the abandonment of the personal
20 property in the Business Premises. See Abandon category above.

21 103. The request for the hearing on shortened time was approved and the Firm
22 completed the notice and filing required by the Court. The Court approved the Motion To Reject
23 Lease pursuant to a tentative ruling.

24 104. The Firm drafted the Order granting the Motion To Reject Lease and forwarded a
25 draft of the order to Attorney Pham for approval. The Firm and Attorney Pham exchanged email
26 communications for purposes of agreeing to the form and content of the Order granting the
27 Motion To Reject Lease. The Order granting the Motion To Reject Leases was entered on July
28 25, 2022.

1 105. After the Firm successfully rejected the Leases and because the Debtor was in
2 arrears in pre- and post-petition rent, the Landlord was asserting a chapter 7 administrative claim
3 in excess of \$148,000 as well as a general unsecured claim in the amount of \$1,251,500.72. The
4 Landlord was also holding the Debtor's security deposit in the amount of \$52,007.11.

5 106. The Landlord filed a proof of claim in the total amount of \$1,400,369.53 on
6 account of the amounts due under the Leases (the "Proof of Claim" or "Claim"), of which
7 (a) \$148,868.81 was asserted as a Chapter 7 administrative claim for post-petition, pre-rejection
8 rent due under the Leases (the "Administrative Claim") and (b) the remaining \$1,251,500.72 was
9 asserted as a general unsecured claim for pre-petition arrears and one year's future rent due
10 under the Leases (the "General Unsecured Claim").

11 107. The Firm researched and analyzed the application of the Debtor's security deposit
12 held by the Landlord to pre-petition claim for rent and the post-petition administrative claim
13 asserted by the Landlord and prepared a legal memorandum for the Trustee on these issues.

14 108. The Firm communicated extensively with Attorney Pham to resolve the
15 Landlord's Claim, payment of the Landlord's Administrative Claim and the Landlord's ability to
16 draw down the Debtor's security deposit.

17 109. The Firm successfully negotiated an agreement with the Landlord resolving all
18 issues, including reducing the Landlord's Administrative Claim by \$53,448.81 or 36% of the
19 total amount claimed as well as waiving the remaining amounts owed on its Claims. The terms
20 of the settlement with the Landlord provided, *inter alia*, the following:

21 a. The Landlord's Administrative Claim shall be allowed in the amount of
22 \$148,868.81, as alleged in the Proof of Claim, and the Landlord's General
23 Unsecured Claim shall be allowed in the amount of \$1,251,500.72, as alleged in
24 the Proof of Claim.

25 b. Within thirty (30) days of the Effective Date, the Trustee shall make two
26 payments to the Landlord totaling \$95,420 (the "Trustee Payment"), by checks
27 made payable to John Hancock Life Insurance Company (U.S.A.) and forwarded
28 to Allen Matkins Leck Gamble Mallory & Natsis LLP, Attn: Matthew Pham, 865

1 South Figueroa Street, Suite 2800, Los Angeles, CA 90017. Upon receipt, the
2 Landlord shall apply the Trustee Payment against its Administrative Claim.

3 c. On the Effective Date, the Landlord is granted relief from stay and shall draw
4 down on the Security Deposit and shall apply the Security Deposit against its
5 General Unsecured Claim.

6 d. Upon the Landlord's receipt and deposit of the Trustee Payment and its draw
7 down of the Security Deposit, the Landlord is deemed to have waived the
8 remaining amounts owing on its Claim (i.e., the \$53,448.81 owing on its
9 Administrative Claim and \$1,199,493.61 owing on its General Unsecured Claim).

10 110. On December 22, 2022, the Firm prepared and filed a Motion to Approve
11 Compromise of Controversy Between the Bankruptcy Trustee and Landlord John Hancock Life
12 Insurance Company (USA), a Michigan Corporation Pursuant to Federal Rule of Bankruptcy
13 Procedure 9019 ("9019 Motion").

14 111. Pursuant to the concurrently filed motion to approve settlement agreement with
15 Office of Head Start ("OHS"), as described in the category of Asset Disposition, OHS had
16 earmarked funds for distribution to certain creditors of the estate, including the Landlord. OHS
17 had \$22,000 allocated for payment to the Landlord. Therefore, upon approval of the 9019
18 Motion, the Bankruptcy Estate would only be required to pay the Landlord \$73,240 on its
19 Administrative Claim, with the remaining \$22,000 coming from OHS.

20 112. Pursuant to Order entered February 1, 2023, the Court granted the 9019 Motion.
21 The Trustee subsequently forwarded the funds to pay the Landlord's Administrative Claim in
22 full, pursuant to the terms of the Court approved settlement agreement.

23 113. The Firm's services under this category greatly benefitted the Bankruptcy Estate
24 by reducing the Landlord's post-petition Administrative Claim by \$53,448.81, and after applying
25 the security deposit to the Landlord's General Unsecured Claim, the Landlord waived the
26 remaining General Unsecured Claim in the amount of \$1,199,493.61.

27 114. In connection with the category of Lease the firm prepared and filed the following
28 pleadings:

- 1 a. Chapter 7 Trustee's Motion to Reject Non-Residential Real Property Leases;
2 Declaration of Trustee Jason Rund and Thomas H. Casey;
- 3 b. Application for Order Setting Hearing on Shortened Notice;
- 4 c. Order Setting Hearings on Motion to Reject Non-Residential Real Property
5 Leases and Motion to Abandon Personal Property;
- 6 d. Declaration of Kathy Driggers Regarding Compliance with Service Regarding
7 Hearing on Shortened Time of the Following Motions: (1) Chapter 7 Trustee's Motion for Order
8 Authorizing Abandonment of the Estate's Interest in Certain Personal Property Pursuant to 11
9 U.S.C. Section 554; and (2) Chapter 7 Trustee's Motion for Order Authorizing the Chapter 7
10 Trustee to Reject Unexpired Non-Residential Real Property Leases Pursuant to 11 U.S.C.
11 Section 365;
- 12 e. Order Granting Chapter 7 Trustee's Motion to Reject Non-Residential Real
13 Property Leases;
- 14 f. Chapter 7 Trustee's Motion for Order Approving Compromise of Controversy
15 Between the Bankruptcy Trustee and Landlord John Hancock Life Insurance Company (USA), a
16 Michigan Corporation Pursuant to Federal Rule of Bankruptcy Procedure 9019; Memorandum of
17 Points and Authorities; and Declaration of Chapter 7 Trustee Jason M. Rund in Support Thereof;
- 18 g. Notice Chapter 7 Trustee's Motion for Order Approving Compromise of
19 Controversy Between the Bankruptcy Trustee and Landlord John Hancock Life Insurance
20 Company (USA), a Michigan Corporation Pursuant to Federal Rule of Bankruptcy Procedure
21 9019;
- 22 h. Order Granting Chapter 7 Trustee's Motion for Order Approving Compromise of
23 Controversy Between the Bankruptcy Trustee and Landlord John Hancock Life Insurance
24 Company (USA), a Michigan Corporation Pursuant to Federal Rule of Bankruptcy Procedure
25 9019.

26 **Litigation 1**

27 115. During this current time period, the Firm has expended approximately 9.5 hours
28 and incurred approximately \$5,578.50 in connection with the category of Litigation 1. The time

1 entries for the category of Litigation 1 are set forth in **Exhibit “1”** attached hereto, pages 165
2 through 167. The blended hourly rate for such services is \$587.21.

3 116. In the category of Litigation 1, the Firm reviewed and analyzed evidence in
4 support of the Trustee’s potential causes of action against the Debtor’s directors and officers.

5 117. The Firm communicated extensively with Trustee’s special counsel Brutzkus
6 Gubner (“BG Law”) on the Trustee’s viable causes of action against the Debtor’s directors and
7 officers. The Firm assisted BG Law with obtaining 2004 Orders against William Sperling, the
8 Debtor’s former CEO and Fernando Almodovar, the Debtor’s former CFO.

9 118. The Firm reviewed BG Law’s lengthy demand letter to the Debtor’s insurance
10 carrier, Nationwide. Nationwide.

11 119. After denial of the Trustee’s demand by the insurance carrier, BG Law prepared a
12 draft complaint against William Sperling, Sugey Dominguez, the Debtor’s former Controller,
13 and Rob Bonta, the Attorney General for the State of California. Rob Bonta was included in the
14 complaint as “an indispensable party and nominal party defendant to this action pursuant to the
15 California Corporations Code given that the Debtor was a California nonprofit public benefit
16 corporation.”

17 120. The Firm reviewed and requested minor revisions to the complaint. BG Law filed
18 the complaint with the US Bankruptcy Court on August 18, 2023. In December 2023, the parties
19 attended mediation which proved unsuccessful.

20 121. The Firm did not file any pleadings in connection with the category of Litigation.

21 **VI.**

22 **BILLING RECORDS; EXPENSES INCURRED**

23 122. The Firm’s time records are billed in tenths of an hour increments and recorded
24 on a computer system. The computer records show that the Firm has expended 455.4 hours in
25 providing services to the estate during the administration of this case, during the period of May
26 30, 2022 through January 11, 2024.

27 123. In the normal course of business, the Firm maintained records of the expenses
28 incurred on behalf of the estate. The Firm charges for postage when there are multiple envelopes

1 mailed at one time. Records for messenger services are kept as they are incurred and input on
2 the computer system. Messenger services are only used when it is crucial that document delivery
3 be made immediately or by the next day. The Firm has access to limited Westlaw legal research
4 program. Westlaw research charges are only charged to the estate when a particular research
5 project performed in connection with the case causes the Firm to incur additional fees outside of
6 its Bankruptcy Westlaw program due to the subject matter of the search. Notably in this case the
7 Firm has incurred monthly fees to Microsoft for maintaining the Debtor's electronic records off
8 site. Detailed explanations of the Firm's expenses are noted as part of the Firm's attached,
9 itemized costs.

10 124. In compliance with the guidelines to professional fee applications in this district
11 attached hereto as **Exhibits "1" and "2"** are the firm's time and billing statements and
12 biographical information as follows:

13
14 **Exhibit "1"**: The Firm's time and expense records for services rendered May 30,
15 2022 through January 11, 2024. Included therein is a summary of the total amount
16 billed on a monthly basis and a summary of each professional's hours and amount
billed for each activity code.

17 **Exhibit "2"**: Brief biography for each professional who has expended time on this
18 case.

19 125. During this current time period, two attorneys and one paralegal have performed
20 services in connection with this case at their usual hourly rates as shown in **Exhibit "2"**.

21 126. A summary of the expenses incurred on behalf of the Firm is shown in **Exhibit**
22 **"1"**.

23 127. In representing the estate during the administration of this case, during this
24 current time period, the Firm has incurred fees and expenses as follows:

<u>Time Period</u>	<u>Fees</u>	<u>Expenses</u>
455.4 hours and "Blended" Hourly Rate \$412.39 May 30, 2022 through January 11, 2024	\$187,804.50	\$13,592.89

128. All services for which compensation is sought were rendered by the Firm. No agreement has been made by the Firm or by any employee thereof, directly or indirectly, and no understanding exists for a division of fees prayed for herein with any other person. The Firm has not entered into any agreement, written or oral, express or implied, with any other party or party in interest in the above-entitled case for the purpose of fixing the amount of any fees or compensation to be paid from the assets of Debtors' estate.

WHEREFORE, based on the time spent on this matter, the difficulty and complexity of the issues involved, the frequent need for devoting substantial amounts of time on short notice to the exclusion of other matters, the skill required, and the fact that their fees are well in line with comparable law firms, the Firm requests that this Court approves fees and reimbursement of expenses as follows:

<u>Time Period</u>	<u>Fees</u>	<u>Expenses</u>
455.4 hours and "Blended" Hourly Rate \$412.39 May 30, 2022 through January 11, 2024	\$187,804.50	\$13,592.89

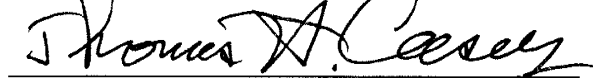
The Firm further requests that this Court order the unpaid amounts set forth above to be paid and for such other and further relief as the Court may deem just and proper.

Respectfully submitted,

THE LAW OFFICE OF THOMAS H. CASEY, INC.,
A PROFESSIONAL CORPORATION

Dated: January 18, 2024

By:



Thomas H. Casey, General Counsel for Jason M. Rund,
Chapter 7 Trustee for the bankruptcy estate of Los Angeles
Universal Preschool dba Child360

DECLARATION OF THOMAS H. CASEY

I, Thomas H. Casey, declare as follows:

1. I am general counsel for Jason M. Rund, Chapter 7 Trustee ("Trustee") for the bankruptcy estate of *In re Los Angeles Universal Preschool dba Child360* ("Debtor"). The facts contained herein are based upon information which I have acquired in my capacity as attorney for the Trustee and upon my review of the pleadings, records and files in this matter, and are true and correct to the best of my knowledge, information and belief.

2. I have read the foregoing Fee Application. The Fee Application accurately sets forth the services rendered by me as the general counsel in this case. The Fee Application complies with the Guidelines of the Office of the United States Trustee.

3. All services for which compensation is sought were rendered by the Firm. No agreement has been made by the Firm or by any employee thereof, directly or indirectly, and no understanding exists for a division of fees prayed for herein with any other person. The Firm has not entered into any agreement, written or oral, express or implied, with any other party or party in interest in the above-entitled case for the purpose of fixing the amount of any fees or compensation to be paid from the assets of Debtors' estate.

4. In compliance with the United States Trustee's Guidelines, attached hereto as **Exhibits "1" and "2"** are my time and billing statements and biographical information as follows:

Exhibit "1": The Firm's time and expense records for services rendered from May 30, 2022 through January 11, 2024. Included therein is a summary of the total amount billed on a monthly basis and a summary of each professional's hours and amount billed for each activity code.

///
///
///

1 **Exhibit “2”:** Brief biography for each professional who has expended time on this case.

2 I declare under penalty of perjury under the laws of the United States of America that the
3 foregoing is true and correct and that this Declaration was executed on January 18, 2024, at
4 Mission Viejo, California.

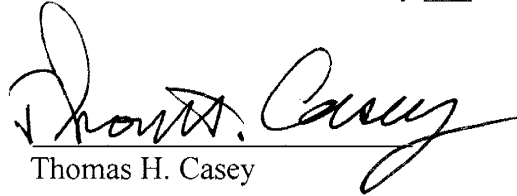
5 
6 Thomas H. Casey

Exhibit 1

Law Office of Thomas H. Casey, Inc.
26400 La Alameda, Suite 210
Mission Viejo, CA 92691
(949) 766- 8787

Invoice submitted to:
Jason M. Rund, Ch. 7 Trustee

January 12, 2024

In Reference To: Los Angeles Universal Preschool dba Child360
Case No. 2:22-bk-12797-DS

Invoice #11450

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
	<u>Abandon</u>		
7/7/2022	THC Abandon Telephone call with Scott Van Horn regarding evidence needed in support of potential emergency Trustee Motion to Abandon.	0.20 600.00/hr	120.00
	THC Abandon Conference call with Debtor IT Director Robert Lazo and Scott Van Horn regarding evidence in support of the Trustee's motion to abandon personal property on site.	0.20 600.00/hr	120.00
7/8/2022	MS Abandon Telephone call with T. Casey regarding preparing motion to abandon personal property located at the Debtor's premises, obtaining valuation of same and contacting Robert Lazo.	0.10 195.00/hr	19.50
	MS Abandon Commence drafting Application for Order Setting Hearing on Shortened Notice for abandonment of the Debtor's personal property located at the Debtor's business premises.	0.30 195.00/hr	58.50
	MS Abandon Commence drafting Motion for Order Authorizing Abandonment of the Estate's Interest in Personal Property located at the Debtor's Business Premises.	1.70 195.00/hr	331.50
	THC Abandon Prepare email instructions to paralegal M. Silva regarding after filing of Trustee motion to approve Avantiico contract prepare motion to abandon personal property on site and explain timing of obtaining	0.30 600.00/hr	180.00

Jason M. Rund, Ch. 7 Trustee

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
	evidence from declarants Wednesday morning and concurrent filing of motion to terminate lease.		
7/8/2022	THC Abandon Telephone call with paralegal M. Silva regarding instructions regarding call IT Director Robert Lazo and obtain evidence regarding more detailed description of personal property on site being abandoned and preparing draft motion to abandon and separate motion to terminate lease being prepared, prepare motion to shorten time for hearings targeting Wednesday filing after Scott Van Horn inspects personal property on site Wednesday morning, abandon all personal property in basement storage as well.	0.30 600.00/hr	180.00
7/11/2022	THC Abandon Telephone call with paralegal Marissa Silva regarding obtain evidence from Robert Lazo today in support of the Trustee's motion to abandon regarding specific evidence regarding age and kind of computer hardware on site and furniture.	0.20 600.00/hr	120.00
	MS Abandon Telephone call with T. Casey regarding continuing preparing Motion to abandon personal property and contacting R. Lazo regarding same.	0.10 195.00/hr	19.50
	MS Abandon Continue drafting Motion to Abandon Personal Property and add draft Declaration of S. Van Horn of Van Horn Auctions and Appraisals, LLC in support.	0.60 195.00/hr	117.00
7/12/2022	MS Abandon Telephone call with T. Casey regarding status of abandonment motion and future call with R. Lazo regarding personal property.	0.10 195.00/hr	19.50
	MS Abandon Revisions to Motion to Abandon Personal Property to include additional information provided by R. Lazo today (.5); draft and preparation of email correspondence to T. Casey regarding draft Motion ready for his review (.1).	0.60 195.00/hr	117.00
	THC Abandon Review and revise the Trustee's motion to abandon personal property.	0.90 600.00/hr	540.00
7/13/2022	MS Abandon Review and revise Motion to Abandon Personal Property.	0.30 195.00/hr	58.50
	THC Abandon Review and revise the Trustee's motion to abandon the Personal Property on site at the Debtor's Business Premises.	0.50 600.00/hr	300.00

Jason M. Rund, Ch. 7 Trustee

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
7/13/2022	MS Abandon Telephone call with to Robert Lazo regarding confirming date of transferring electronic data and availability to sign Declaration in support of Motion.	0.10 195.00/hr	19.50
	MS Abandon Review and revise Application for Setting Hearing on Shortened Time for the Trustee's Motion to Abandon Personal Property.	0.20 195.00/hr	39.00
	MS Abandon Draft and preparation of Proposed Order regarding Application for Setting Hearing on Shortened Time.	0.20 195.00/hr	39.00
	MS Abandon Telephone call with T. Casey regarding his communications with Client Trustee J. Rund regarding proposed agent needs additional time to provide the Trustee with a valuation of the personal property and will likely not be able to file the motion until tomorrow.	0.10 195.00/hr	19.50
	MS Abandon Telephone call with T. Casey regarding email from counsel for the landlord regarding post-petition administrative rent claim breakdown and calculations and instructions to revise the Motion to Abandon regarding same.	0.10 195.00/hr	19.50
	MS Abandon Review and revise Motion to Abandon to include the breakdown of the monthly lease amount maintained by the landlord and additional information from R. Lazo regarding decommissioned connection between the premises and the offsite location.	0.30 195.00/hr	58.50
	MS Abandon Revision to the Application to Shorten Time to include the recent updated monthly rent amount provided by counsel for the landlord.	0.10 195.00/hr	19.50
	MS Abandon Telephone call with T. Casey regarding finalizing motion as much as possible until he communicates with S. Van Horn of Van Horn Auctions and Appraisals, LLC regarding his inspection today.	0.10 195.00/hr	19.50
	THC Abandon Review and revise the Trustee's motion to abandon incorporating new evidence.	0.30 600.00/hr	180.00
	THC Abandon Review and revise the Trustee's application to shorten time on the Trustee's motion to abandon.	0.30 600.00/hr	180.00

Jason M. Rund, Ch. 7 Trustee

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
7/13/2022	THC Abandon Prepare email to Scott Van Horn regarding I need his valuation asap and review his responsive email.	0.20 600.00/hr	120.00
	MS Abandon Telephone call with T. Casey regarding status of obtaining information from S. Van Horn of Van Horn Auctions and Appraisals, LLC regarding value of personal property.	0.10 195.00/hr	19.50
	MS Abandon Continue drafting Declaration of J. Rund in support of Application to Shorten Time on the Trustee's Motion to Abandon Personal Property.	0.50 195.00/hr	97.50
7/14/2022	THC Abandon Review and revise the Trustee's Declaration in support of the Trustee's motion to abandon personal property in the Business Premises.	0.20 600.00/hr	120.00
	THC Abandon Conference call with Scott Van Horn and paralegal Marissa Silva regarding liquidation value and terms of his supporting declaration regarding Trustee motion to abandon.	0.20 600.00/hr	120.00
	THC Abandon Review and revise Declaration of Scott Van Horn in support of the Trustee's motion to abandon personal property on site.	0.10 600.00/hr	60.00
	MS Abandon Telephone call with T. Casey and S. Van Horn of Van Horn Auctions and Appraisals, LLC regarding valuation of the Personal Property at the Debtor's Business Premises.	0.20 195.00/hr	39.00
	THC Abandon Review the Trustee's Declaration in support of the Trustee's motion to abandon personal property.	0.20 600.00/hr	120.00
	MS Abandon Revisions to S. Van Horn of Van Horn Auctions and Appraisals, LLC Declaration in support of Motion to Abandon Personal Property (.2); draft and preparation of email correspondence to S. Van Horn of Van Horn Auctions and Appraisals, LLC and attach Declaration with a request to review and return his signature to his Declaration (.1).	0.30 195.00/hr	58.50
	MS Abandon Revisions to Motion to Abandon (.2); draft and preparation of J. Rund's Declaration in support (.5); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.80 195.00/hr	156.00

Jason M. Rund, Ch. 7 Trustee

Page 5

		<u>Hrs/Rate</u>	<u>Amount</u>
7/14/2022	MS Abandon Discussion with K. Driggers regarding filings later today and review Local Bankruptcy Rule regarding Order Shortening Time.	0.20 195.00/hr	NO CHARGE
	MS Abandon Finalize Motion to Abandon Personal Property and Declaration of J. Rund in support; Application for Shortening Time; J. Rund Declaration in support of Application; draft and preparation of email correspondence to J. Rund and attach all documents for review, approval and signature.	0.30 195.00/hr	58.50
	MS Abandon Finalize Motion, Application to Shorten Time and proposed Order on Application to Shorten Time (.3); forward to K. Driggers and provide instructions on filing documents with the Court (.1).	0.40 195.00/hr	78.00
7/18/2022	MS Abandon Telephone call with T. Casey regarding preparing Order Granting Motion Authorizing Chapter 7 Trustee to Abandon the Estate's Interest in Certain Personal Property.	0.10 195.00/hr	19.50
	MS Abandon Draft and preparation of Order Granting Motion Authorizing Chapter 7 Trustee to Abandon the Estate's Interest in Certain Personal Property and email to T. Casey.	0.40 195.00/hr	78.00
	MS Abandon Telephone call with T. Casey regarding revising proposed Order Granting Motion Authorizing Chapter 7 Trustee to Abandon the Estate's Interest in Certain Personal Property (.1); revise Order pursuant to instructions (.1); prepare email correspondence to T. Casey regarding same (.1).	0.30 195.00/hr	58.50
7/19/2022	MS Abandon Discussion with T. Casey regarding revising Order Authorizing Trustee's Motion to Abandon Personal Property pursuant to Attorney for lessor M. Pham's revisions and discuss further regarding tentative ruling and changing appearance paragraph accordingly.	0.10 195.00/hr	19.50
	MS Abandon Revisions to Order Authorizing Trustee's Motion to Abandon Personal Property and adding signature lines as approved to form and content for M. Pham's and T. Casey's signatures.	0.20 195.00/hr	39.00
	THC Abandon Review and sign order approving abandonment as to form and content.	0.10 600.00/hr	60.00

Jason M. Rund, Ch. 7 Trustee

Page 6

		<u>Hrs/Rate</u>	<u>Amount</u>
7/26/2022	THC Abandon Review entered Order approving Trustee's motion to abandon on shortened time noting changes made by the Court.	0.10 600.00/hr	60.00
	MS Abandon Review entered Order Authorizing the Trustee to Abandon Personal Property; forward to K. Driggers with instructions to serve on interested parties and prepare and file proof of service of same.	0.10 195.00/hr	NO CHARGE
SUBTOTAL:		[13.30	4,276.50]
<u>Asset Analysis</u>			
5/30/2022	THC Asset Analysis Review and analyze petition, schedules and SOFA (.3); two emails from Trustee Jason Rund regarding email from Debtor counsel and pending, immediate issues and prepare email response regarding same, potential legal remedies to force turnover of electronic records, preservation of electronic back up to collect scheduled receivables (.3)	0.60 600.00/hr	360.00
5/31/2022	THC Asset Analysis Review the Trustee's email to Debtor counsel with list of documents requested. .	0.10 600.00/hr	60.00
	THC Asset Analysis Prepare for phone call with Trustee Jason Rund and outline immediate action items and issues, and issues and assets in the case.	0.40 600.00/hr	240.00
	THC Asset Analysis Conference call with Debtor counsel Caroline Djang, Trustee Jason Rund, and paralegal Marissa Silva regarding all pending issues.	0.50 600.00/hr	300.00
	MS Asset Analysis Telephone call with T. Casey, Trustee J. Rund and Debtor's counsel C. Djang regarding background facts of case, reason for filing bankruptcy, accessing electronic books and records, collectability of receivables and contacts for board members and/or employees that will have knowledge about receivables, grants and access to electronic books and records.	0.60 195.00/hr	117.00
	MS Asset Analysis Draft and preparation of email correspondence to S. Lish at GKL Corporate Search and request California UCC-1 and Los Angeles Countywide search for any tax liens, judgments, etc. against the Debtor and the Debtor's dba Child360.	0.10 195.00/hr	19.50

Jason M. Rund, Ch. 7 Trustee

Page 7

		<u>Hrs/Rate</u>	<u>Amount</u>
5/31/2022	MS Asset Analysis Draft and preparation of email correspondence to T. Casey regarding request for search of secured liens against the Debtor and/or its dba.	0.10 195.00/hr	19.50
	MS Asset Analysis Review petition, schedules, statement of affairs, 2019 tax return, April 2022 bank statement for two Debtor accounts and insurance policy.	0.60 195.00/hr	117.00
6/2/2022	MS Asset Analysis Telephone call with T. Casey regarding email from C. Djang, checks received by the Debtor and updating address with the USPS.	0.10 195.00/hr	19.50
6/3/2022	MS Asset Analysis Draft and preparation of email correspondence to S. Lish, GKL Corporate Search regarding status of UCC-1 and countywide search results.	0.10 195.00/hr	19.50
	THC Asset Analysis Review email from member of board Schoenbaum and prepare email regarding key employees.	0.20 600.00/hr	120.00
	MS Asset Analysis Review petition schedules and SOFA (.3) and prepare email correspondence to T. Casey regarding rent and security deposit; potential preference actions and former CEO and CFO paid out two weeks prior to the petition date, but no amounts were listed (.2).	0.50 195.00/hr	97.50
	MS Asset Analysis Update/revise draft email to Client Trustee J. Rund regarding all issues.	0.20 195.00/hr	39.00
6/6/2022	MS Asset Analysis Review search results from CA UCC and Los Angeles County and confirm no liens were found (.1); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.20 195.00/hr	39.00
6/7/2022	MS Asset Analysis Telephone call with T. Casey regarding joining conference call today with Karen Schoenbaum and discussions with the Trustee.	0.10 195.00/hr	19.50
	THC Asset Analysis Review data on line regarding Debtor's business model.	0.50 600.00/hr	300.00
	THC Asset Analysis Review Debtor's schedules and SOFA.	0.30 600.00/hr	180.00
	THC Asset Analysis Conference call with Board Member Karen Schoenbaum, Trustee Jason Rund and paralegal Marissa Silva regarding potential offsets	0.80 600.00/hr	480.00

Jason M. Rund, Ch. 7 Trustee

Page 8

		<u>Hrs/Rate</u>	<u>Amount</u>
	against receivables and underlying contracts and facts supporting D& Claim.		
6/7/2022 MS	Asset Analysis Conference call with T. Casey, J. Rund and Karen Schoenbaum regarding background facts of the case, the business plan of the Debtor, what drove the company to file bankruptcy, discuss the A/R and the persons most knowledgeable about the A/R.	0.80 195.00/hr	156.00
MS	Asset Analysis Follow up phone call with T. Casey after conference call.	0.10 195.00/hr	19.50
MS	Asset Analysis Review insurance policy provided by Debtor's counsel (.3); draft and preparation of email correspondence to T. Casey regarding same and provide policy period and policy limit for D&O Claims (.1).	0.40 195.00/hr	78.00
MS	Asset Analysis Telephone call with T. Casey regarding insurance policy, obtaining evidence it was paid and to prepare outline of questions for 341(a) examination.	0.10 195.00/hr	19.50
6/9/2022 THC	Asset Analysis Review documents including minutes and written correspondence regarding D&O claim made.	0.50 600.00/hr	300.00
6/10/2022 THC	Asset Analysis Review and analyze documents regarding claim against D&O insurance policy including LACOE letter to Child360 regarding 2021 over-billing and analyze the Trustee's potential causes of action.	1.40 600.00/hr	840.00
6/17/2022 MS	Asset Analysis Review notice of continued 341(a) examination and note on Firm calendar and outline.	0.10 195.00/hr	19.50
6/27/2022 THC	Asset Analysis Review and analyze BDO audit statements of the Debtor for 2020 and 2021.	0.50 600.00/hr	300.00
THC	Asset Analysis Review the Debtor's 2019 Federal Tax Return (.5) and the BDO audit (.5).	1.00 600.00/hr	600.00
THC	Asset Analysis Review and analyze financial documents regarding the Trustee's potential causes of action against BDO.	0.40 600.00/hr	240.00
THC	Asset Analysis Review email from Attorney Kerry Moynihan regarding top hat group in 457 plan (.1); and prepare email to Trustee regarding identify of ten	0.40 600.00/hr	240.00

Jason M. Rund, Ch. 7 Trustee

Page 9

		<u>Hrs/Rate</u>	<u>Amount</u>
	participants in 457 plan and term of "top hat" employees in 457 plan (.3).		
7/5/2022	THC Asset Analysis	1.00	600.00
	Review and analyze the letter from Debtor's insurer Scottsdale Indemnity Company denying coverage.	600.00/hr	
	THC Asset Analysis	0.30	180.00
	Review LACOE letter to Child 360 alleging fraudulent billing and letter from insurer denying coverage.	600.00/hr	
7/12/2022	THC Asset Analysis	0.70	420.00
	Prepare outline of questions for Debtor's 341(a) exam.	600.00/hr	
7/13/2022	THC Asset Analysis	0.20	120.00
	Review and revise outline for questioning of Debtor representative a 341 exam tomorrow regarding D&O claim and payment of D&O insurance but not key IT vendors.	600.00/hr	
7/14/2022	THC Asset Analysis	1.20	720.00
	Review revised draft legal memorandum regarding whether 457 plan is qualified and whether the funds in plan are property of the bankruptcy estate (.2) and revise my outline for questioning of the Debtor's representative at the continued 341(a) exam this morning to obtain evidence regarding top hat participants per stated terms of 457 plan and add more questions regarding D&O claim(1.0)	600.00/hr	
	THC Asset Analysis	2.50	1,500.00
	Participate in 341 exam of Debtor focusing on D&O claim and potentially contested receivables.	600.00/hr	
	THC Asset Analysis	0.30	180.00
	Telephone call with Trustee Jason Rund regarding testimony today from Debtor.	600.00/hr	
	THC Asset Analysis	0.10	60.00
	Telephone call with client Trustee Jason Rund regarding specific evidence needed from electronic files of the Debtor.	600.00/hr	
7/28/2022	THC Asset Analysis	0.20	120.00
	Review Child 360 schedules regarding amount owing to Iron Mountain and consider settlement terms with Iron Mountain.	600.00/hr	
7/30/2022	THC Asset Analysis	0.70	420.00
	Review Debtor's Board of Director minutes.	600.00/hr	
8/11/2022	THC Asset Analysis	0.50	300.00
	Review grant document forwarded by Elan Levey.	600.00/hr	

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/11/2023	THC Asset Analysis Second telephone call with Robert Lazo regarding his representation of Trustee in potential sale of electronic files to LAEP and allegation by LAEP he may have a conflict.	0.10 600.00/hr	60.00
SUBTOTAL:		[19.50	10,039.50]
<u>Asset Dispos</u>			
5/31/2022	THC Asset Dispos Telephone call with client Trustee Jason Rund regarding all pending issues and action plan.	0.70 600.00/hr	420.00
	THC Asset Dispos Review and outline pending issues.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with paralegal Marissa regarding potential motion for turnover regarding electronic data.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare case notes memorializing names and key facts per conference call with Caroline Djang.	0.20 600.00/hr	120.00
6/1/2022	THC Asset Dispos Review email from Attorney Jacqueline Price for Iron Mountain regarding her client Iron Mountain is holding 1,266 boxes of the Debtor's records and review schedules regarding same and whether any disclosure was made of 1.226 boxes of Debtor documents at Iron Mountain and type of documents stored and whether personal, private information is in the documents at Iron Mountain (.2); and prepare email to Debtor counsel Caroline Djang asking what kind of Debtor records are being stored at Iron Mountain (.2)	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare email to Attorney Jacqueline Price for Iron Mountain responding to her email inquiry and advise her the Trustee is investigating the records and at this time cannot advise her of his action plan moving forward regarding the records.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare second email to Debtor counsel Caroline Djang asking if any personal, private information is in records at Storage Mountain, why paper storage and nature of documents in storage and ask for contact information for Debtor office manager.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/3/2022	THC Asset Dispos Telephone call with Kim Robinson with paralegal Marissa regarding all pending issues, wind down of 403(b) plan, Debtor's electronic data and position of lessor.	0.70 600.00/hr	420.00
	THC Asset Dispos Telephone call with paralegal Marissa Silva regarding updating case notes to file and all priority tasks.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Debtor counsel and Robert Lazo regarding electronic data and recovery of it.	0.30 600.00/hr	180.00
	THC Asset Dispos Review email from Attorney Caroline Djang regarding certain key personnel and prepare email response regarding same and review her reply with consent to contact directly.	0.20 600.00/hr	120.00
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding call today to discuss moving the case forward and contacting knowledgeable parties to ascertain information on books and records, A/R and access to the premises.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey and Kim Robinson, the Debtor's former VP of Human Resources and discuss background facts of case/prior operations of the business, including, but not limited to, A/R, electronic books and records, gaining access to the premises, winding down the 403(b) and 457 plans and individuals to contact for further information on the A/R, A/P and electronic data.	0.70 195.00/hr	136.50
	MS Asset Dispos Telephone call with T. Casey regarding attempts to contact Robert Lazo (IT) and Karen Bradford (Office Manager).	0.20 195.00/hr	39.00
	MS Asset Dispos Follow up telephone call with T. Casey regarding our call with Kim Robinson and instructions to send email memorializing our call with Kim and preparing application to employ counsel.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding memorializing our conference call with Kim Robinson today and providing details of all issues discussed and contacts to obtain further information on the A/R and electronic books and records.	0.50 195.00/hr	97.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/3/2022	MS Asset Dispos Review Local Bankruptcy Rule regarding expenses Trustee is authorized to pay without a Court Order.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call to Karen Schoebaum and leave voice mail for return call to discuss A/R and persons most knowledgeable regarding same; draft and preparation of email correspondence to Karen memorializing my voice mail and to provide availability for a phone call.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding conference call with Robert Lazo today at 1:30 p.m.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with Debtor counsel Mike Jenkins regarding background facts of Debtor. positions taken by LA County office of Education, Head Start and key board members and revise and update case notes regarding Kim Robinson.	0.60 600.00/hr	360.00
	THC Asset Dispos Prepare update to case notes regarding per Debtor counsel key board members and positions of certain creditors.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Robert Lazo regarding IT systems, rights to data, position of landlord and recovering data and rights to enter premises.	0.50 600.00/hr	300.00
	MS Asset Dispos Conference call with T. Casey and R. Lazo, former Debtor IT Director and discuss access to the electronic data, confirm stored at two separate locations (infrastructure and financial), discuss two ways to retrieve data quickly, global dump vs. system in current state, discussed amount due and owing to these electronic data vendors (\$20k-\$25k for one and \$10k-\$12k for the other) and action plan to move forward and setting up call next week to agree on plan to retrieve the electronic data.	0.60 195.00/hr	117.00
	THC Asset Dispos Add to case notes for Trustee regarding key points from conference call with IT Director Robert Love.	0.40 600.00/hr	240.00
6/6/2022	MS Asset Dispos Further communication with K. Driggers regarding preparing service lists and future motion to limit notice.	0.10 195.00/hr	NO CHARGE

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/6/2022	THC Asset Dispos Prepare very lengthy email to Trustee regarding all pending issues, office lease, key IT vendors not allowing access to Debtor's electronic data, employing certain former employees and action plan.	1.00 600.00/hr	600.00
6/7/2022	THC Asset Dispos Telephone call with Trustee Jason Rund regarding all pending issues, obstacles presented by inability to access electronic data and heads of Debtor left or fired, obtaining Court orders asap regarding terminating lease and abandoning personal property on site.	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare for conference call with Board Member Karen Schoenbaum and outline questions and issues.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Trustee Rund regarding Debtor choosing to commence an accounting change over the month after completion of the BBO audit, and responses by Board Member Karen Schoenbaum.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with paralegal Marissa and review with her the D&O Insurance policy and term of it.	0.20 600.00/hr	120.00
	MS Asset Dispos Review and update outline of priority tasks for case administration and email same to T. Casey.	0.10 195.00/hr	19.50
6/8/2022	THC Asset Dispos Telephone call with paralegal M. Silva regarding potential motion for turnover regarding Debtor's electronic data.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with paralegal M. Silva regarding Trustee's potential causes of action against Aegis regarding not allowing Debtor access to Debtor's electronic data.	0.10 600.00/hr	60.00
	MS Asset Dispos Draft and preparation of responsive email correspondence to K. Driggers regarding future motion to limit notice.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding researching Aegis Networks and contacting them to obtain amount due and owing to get back online to retrieve the Debtor's electronic data containing books and records.	0.10 195.00/hr	19.50
	MS Asset Dispos Conduct research on Aegis Networks; contact two companies and leave voice mail and online message (.5); review CA Secretary of	0.70 195.00/hr	136.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	State for Aegis Networks and save documents (.1); draft and preparation of email correspondence to T. Casey regarding results of research and potentially asking Robert Lazo for contact information for someone at Aegis to get updated invoice on amount due and owing to them in order to bring back up the electronic data (.1).		
6/8/2022	THC Asset Dispos Review email from IT Director Robert Lazo regarding call with IT vendor and prepare responsive email regarding same.	0.10 600.00/hr	60.00
	THC Asset Dispos Review email from Trustee Jason Rund regarding employing IT Director and Court approval of agreement with IT Director and contacting ID vendor later.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding BDO audit for period ending June 30, 2021.	0.10 600.00/hr	60.00
	THC Asset Dispos Review BDO Audit Report for period ending June 30, 2021.	0.40 600.00/hr	240.00
6/9/2022	MS Asset Dispos Conference call with T. Casey, J. Rund and R. Lazo, former IT Director of the Debtor to discuss action plan to move all data to Coresite to preserve all of the Debtor's electronic data before landlord moves in, discuss vendors and their roles and that we must utilize them for the transfer, discussed Robert's role and potentially employing and paying him as a consultant to assist with the preservation and access to large amount of electronic data.	1.00 195.00/hr	195.00
	THC Asset Dispos Conference call with Robert Lazo, Trustee Jason Rund and paralegal Marissa Silva regarding action plan to recover electronic data, and Court approval needed for Trustee to employ Lazo and to pay key IT vendor.	0.90 600.00/hr	540.00
6/10/2022	THC Asset Dispos Telephone call with Trustee Jason Rund regarding pending issues including potential agreement with landlord, potential consulting agreement with IT Director, filed claim against D&O insurance policy.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare update to case notes from interview of Board Member and consider new evidence regarding the Trustee's potential causes of action against Los Angeles School District and their potential offset, potential causes of action against HeadStart for April and May services and former Debtor employee most knowledgeable regarding	1.10 600.00/hr	660.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	HeadStart, billing to LACO for over \$2 million for services not rendered and analyze the estate's potential causes of action.		
6/13/2022	THC Asset Dispos Telephone call with CPA Don Fife regarding billing practices of Debtor and new revenue used to pay old debts.	0.30 600.00/hr	180.00
	THC Asset Dispos Review and revise employment contract with former IT Director Robert Lazo.	0.90 600.00/hr	540.00
6/15/2022	THC Asset Dispos Telephone call with Trustee Jason Rund regarding testimony yesterday at 341 exam, potential receivables and lease.	0.30 600.00/hr	180.00
	THC Asset Dispos Review draft Consulting Agreement with Robert Lazo.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with paralegal Marissa regarding my instructions regarding revising the Trustee's proposed agreement with Robert Lazo and review agreement with paralegal Marissa.	0.30 600.00/hr	180.00
	THC Asset Dispos Review and revise contract with former IT Director Robert Lazo (.4) and conference call with Robert Lazo and paralegal Marissa regarding revisions to IT agreement and description of services (.4)	0.80 600.00/hr	480.00
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding proposed, draft employment agreement with former IT Director Robert Lazo.	0.20 600.00/hr	120.00
	THC Asset Dispos Review two emails from Trustee regarding scheduled receivables.	0.20 600.00/hr	120.00
6/16/2022	THC Asset Dispos Prepare for conference call this morning and outline evidence needed from Debtor's designated representative in order for Trustee to collect receivables and file complaint if necessary.	0.20 600.00/hr	120.00
	THC Asset Dispos Conference call with Trustee Jason Rund, Debtor representative Tillmann Gruber, Debtor counsel Mike Jenkins and paralegal Marissa Silva regarding evidence and background information supporting the Trustee's D&O claim and potential causes of action to recover receivables.	0.60 600.00/hr	360.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/16/2022	THC Asset Dispos Conference call with Trustee Jason Rund and paralegal Marissa Silva regarding his revisions to draft to the Trustee's Consulting Agreement with Robert Lazo.	0.10 600.00/hr	60.00
	MS Asset Dispos Conference call with T. Casey, J. Rund, M. Jenkins and T. Gruber regarding collecting the accounts receivable and who would be best suited to bring in to collect; discussed IT issues and retrieving Debtor's data; discussed the downfall of the Debtor due to pandemic and Insperity and discussed the rules regarding co-mingling of funds received from grants and LACO.	0.60 195.00/hr	117.00
	MS Asset Dispos Follow up call with T. Casey and J. Rund regarding moving forward with employing Lazo as IT Director and setting up call with Ed Sudario next week to discuss bringing him on to collect on the receivables.	0.10 195.00/hr	19.50
	THC Asset Dispos Prepare email to Eddie Sudario regarding employment by Trustee and tasks required, and terms for approval.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Marissa Silva regarding terms of Trustee motion to approve the Trustee's IT Consulting Agreement and compensation.	0.20 600.00/hr	120.00
	MS Asset Dispos Discussion with T. Casey regarding changing employment application to motion to approve IT Consulting Agreement.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to prior application to employ to updated Motion to approve IT Consulting Agreement.	0.40 195.00/hr	78.00
	MS Asset Dispos Discussion with T. Casey regarding revisions to motion to approve IT consulting agreement and adding legal authority.	0.10 195.00/hr	19.50
	MS Asset Dispos Continue drafting Motion for Approval of Consulting Agreement and Compensation and add legal authorities.	1.30 195.00/hr	253.50
	THC Asset Dispos Review and revise the Trustee's motion for approval of employment of IT Director and compensation.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise the Trustee's motion for approval of consulting agreement with IT Director and compensation.	0.40 600.00/hr	240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/17/2022	MS Asset Dispos Review and revise Motion for Approval of IT Consulting Agreement and Compensation (.3); Draft and preparation of email correspondence to T. Casey regarding same and note language in certain part and confirm to keep in (.1).	0.40 195.00/hr	78.00
6/20/2022	MS Asset Dispos Review and revise Motion to Approve IT Consulting Agreement (.1); draft and preparation of email correspondence to T. Casey regarding same and request instructions on preparing J. Rund's Declaration in support (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of Notice of Motion to Approve IT Consulting Agreement.	0.40 195.00/hr	78.00
	MS Asset Dispos Draft and preparation of Motion to Limit Notice.	1.60 195.00/hr	312.00
6/21/2022	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers with instructions to save the recently filed pleadings in the case.	0.10 195.00/hr	19.50
	MS Asset Dispos Several discussions with K. Driggers regarding service on over 1,000 creditors for two upcoming motions and instructions to contact attorney services for assistance.	0.30 195.00/hr	58.50
	MS Asset Dispos Review and revise email to attorney service and instructions to K. Driggers to send out.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding instructions on preparing Declaration of J. Rund in support of Motion for Approval of Consulting Agreement.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Declaration of J. Rund in support of Motion for Approval of Consulting Agreement (.4); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.50 195.00/hr	97.50
	MS Asset Dispos Telephone call with T. Casey regarding researching Local Bankruptcy Rule regarding Motion to Limit Notice.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/21/2022	MS Asset Dispos Research Local Bankruptcy Rules regarding limiting notice (.2); draft and preparation of email correspondence to T. Casey regarding no Local Bankruptcy Rule on point regarding limiting notice (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Telephone call with T. Casey regarding revising motion to limit notice (.1); make revisions as requested (.1); prepare email correspondence to T. Casey regarding same (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Telephone call with T. Casey regarding making minor revisions to the Motion to Approve Consulting Agreement, make requested revisions and email T. Casey regarding same.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Declaration of J. Rund in support of Trustee's Motion to Limit Notice (.3); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.40 195.00/hr	78.00
	MS Asset Dispos Revisions to Notice of Motion for Approval of Consulting Agreement.	0.20 195.00/hr	39.00
	THC Asset Dispos Review email from former Debtor employee Eddie Sudz regarding whether he will work for Trustee to collect receivables and his questions regarding 403(b) plan and prepare email response regarding same.	0.30 600.00/hr	180.00
	THC Asset Dispos Review and revise Trustee motion to approve consulting agreement with IT Director.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise Trustee Jason Rund's declaration in support of the Trustee's motion for approval of agreement with IT Director.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise the Trustee's motion to limit notice.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise the Trustee's motion to limit notice (.2); and prepare email to Trustee regarding same (.1).	0.30 600.00/hr	180.00
6/22/2022	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers regarding filing and serving Motion to Approve Consulting Agreement and Motion to Limit Notice.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/22/2022	MS Asset Dispos Review email from T. Casey regarding research Local Bankruptcy Rule regarding negative notice for Motion to approve Consulting Agreement (.1); research Local Bankruptcy Rules as requested (.2); telephone call with T. Casey regarding same and to revise Motion to state negative notice per Local Bankruptcy Rule (.1).	0.40 195.00/hr	78.00
	MS Asset Dispos Revisions to Motion to Approve Consulting Agreement (.2); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.30 195.00/hr	58.50
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding revising motion to approve agreement with Robert Lazo and motion to limit notice, and potential settlement with landlord of Debtor premises.	0.30 600.00/hr	180.00
	MS Asset Dispos Draft and preparation of another email to K. Driggers regarding alternatives for copying and serving the two Notices and Motions to go out this week.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to J. Rund and attach revised Motion to approve Consulting Agreement and the Motion to Limit Notice and request to review declaration and send back signature.	0.10 195.00/hr	19.50
	MS Asset Dispos Identify and prepare exhibit in support of Trustee's Motion to Approve Consulting Agreement (.1); finalize Notice and Motion (.1); draft and preparation of email correspondence to K. Driggers and attach all and request to obtain T. Casey's signature and prepare for filing and serving on Friday (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of Notice of Motion for Order Limiting Notice.	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers and attach Motion and Notice of Motion to Limit Notice with instructions to obtain T. Casey's signatures and prepare for filing and serving this Friday.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding status of outside vendor for serving motions and notices.	0.10 195.00/hr	19.50
	THC Asset Dispos Review and sign Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Director and Compensation	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	and Notice of same and Motion for Order Limiting Notice Pursuant to Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007 and Notice of same.		
6/23/2022	THC Asset Dispos Review email from Trustee Jason Rund regarding I need to prepare a contract with Aegis per email from IT Director Robert Lazo and prepare email to Lazo regarding same.	0.10 600.00/hr	60.00
	THC Asset Dispos Review Local Bankruptcy Rules regarding amount of cash the Trustee can disburse to pay critical vendors without Court order (.2) and meeting with paralegal Marissa regarding as soon as I prepare contracts for Court approval with critical IT vendors preparing a motion to shorten time for hearing to approve the Trustee's two contracts with Aegis and Coresight and to pay their contract rates plus a certain amount but capped in order to recover all electronic data and transfer it from Debtor's premises (.2)	0.40 600.00/hr	240.00
	MS Asset Dispos Draft and preparation of email correspondence to legal assistant regarding providing me with the draft declaration of service for outside vendor.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Ed at Integrity Legal Corporation regarding copying and service of two motions and two notices tomorrow.	0.10 195.00/hr	19.50
	MS Asset Dispos Discussion with K. Driggers and T. Casey separately and together regarding service of the two motions and notices by outside vendor and preparing proof of service regarding ECF service of same documents.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of Declaration of K. Driggers regarding ECF service of Motion and Notice of Motion for Approval of IT Consulting Agreement to be filed as a separate document after the Motion and Notice are filed with the Court tomorrow.	0.80 195.00/hr	156.00
	MS Asset Dispos Review recently filed claims and creditor matrix to confirm we have the most updated service lists available for service of documents tomorrow.	0.20 195.00/hr	39.00
	MS Asset Dispos Prepare Motion to approve Consulting Agreement and Notice of Motion; and Motion to Limit Notice and Notice of Motion for purposes of forwarding to Ed at Integrity Legal Corp (.7); draft and preparation of	1.10 195.00/hr	214.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	email correspondence to Ed at Integrity and provide detailed instructions regarding copying and service of both motions and notices tomorrow June 24, 2022 and attach all documents to complete copy and service (.4).		
6/23/2022 MS	Asset Dispos Discussion with T. Casey regarding bringing Aegis and Coresite on board, hourly rate of Aegis and potentially filing motion to be heard on shortened time due to lease at premises accruing at a high monthly rate.	0.10 195.00/hr	19.50
MS	Asset Dispos Draft and preparation of Declaration of K. Driggers regarding ECF service of Motion and Notice of Motion to Limit Notice to be filed as a separate document after the Motion and Notice are filed with the Court tomorrow.	0.30 195.00/hr	58.50
MS	Asset Dispos Telephone call with Joseph at Aegis regarding utilizing services for assistance with migrating and access the Debtor's electronic data and request for draft contract.	0.20 195.00/hr	39.00
THC	Asset Dispos Review and revise draft contract with key IT vendor Aegis in order to recover electronic data.	0.20 600.00/hr	120.00
MS	Asset Dispos Review and revise consulting agreement with Aegis Networks and discuss same with T. Casey.	0.20 195.00/hr	39.00
THC	Asset Dispos Review and revise the Trustee's draft Consulting Agreement with Aegis.	1.00 600.00/hr	600.00
THC	Asset Dispos Prepare email to Trustee Jason Rund with attached Aegis Statement of Work and attached Aegis Consulting Agreement I prepared for his review and approval and point out differences in timing of payment of Aegis fees as requested by Aegis in its Statement of Work versus the terms I prepared in the Aegis Consulting Agreement.	0.30 600.00/hr	180.00
THC	Asset Dispos Review emails from Robert Lazo and Joseph Yoon regarding timing of migrating data and analyze possible motion to shorten time to pay Coresight and terminate office lease.	0.20 600.00/hr	120.00
6/24/2022 MS	Asset Dispos Review email from K. Driggers regarding filing of Motions and Notices today and prepare responsive email regarding same and order of filing.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/24/2022	MS Asset Dispos Telephone call with K. Driggers regarding updated ECF list as request for electronic notice was filed yesterday.	0.10 195.00/hr	19.50
	MS Asset Dispos Review and revise Declarations of K. Driggers regarding ECF service in support of the Motions and Notices (.2); prepare email correspondence to K. Driggers regarding same (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Review email and attached Declaration of K. Driggers regarding ECF service of Motion and Notice of Motion to approve IT Consulting Agreement (.1); draft and preparation of email correspondence to K. Driggers regarding revising Declaration and attached exhibits and return to me for final approval prior to filing with the Court (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Review email from Ed at Integrity Legal Corp regarding service of the motions and notices on the Debtor and prepare responsive email regarding same.	0.10 195.00/hr	19.50
	MS Asset Dispos Further emails with Integrity Legal Corp regarding serving the Debtor, confirming completion of US Mail service and telephone call with Ed at Integrity regarding dropping package in the mail to the Debtor.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding completion of service on the two motions and two notices and I am preparing Declaration of Service for Ed at Integrity to sign.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Declaration of Ed Rodieck regarding service (.5), cover page for execution by T. Casey regarding same (.3), exhibit in support and email all drafts to T. Casey (.1)	0.90 195.00/hr	175.50
	MS Asset Dispos Telephone call with T. Casey regarding revising Declaration of Ed Rodieck of Integrity and preparing motion to approve agreement with Aegis.	0.20 195.00/hr	39.00
	MS Asset Dispos Revisions to the Declaration of Ed Rodieck of Integrity and forward to T. Casey for approval prior to sending to Ed.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of Motion to Approving IT Vendor Consulting Agreement and Compensation.	1.00 195.00/hr	195.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/24/2022	THC Asset Dispos Review email from electronic data vendor Aventico regarding threatening to suspend license unless certain amount is paid, review petition date and analyze the Trustee's potential legal remedies and options.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Robert Lazo regarding position of Aventico and request copy of licensing agreement with Aventico.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Trustee Rund regarding creditor Aventico is threatening to terminate Child360 license which will cause loss of electronic data and recommended response.	0.50 600.00/hr	300.00
	THC Asset Dispos Review email from Trustee and prepare email response regarding scheduling call at 2:00 p.m., conference call with Robert Lazo and followed by conference call with Aventico regarding its demand for payment of its debtor and licensing issues and not allowing access to estate's electronic financial data.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Joseph Yoon of Aegis Networks attaching draft Aegis Consulting Agreement with the Trustee and explain why payments must be made monthly and proposed payments and timing of payments subject to Bankruptcy Court approval.	0.40 600.00/hr	240.00
	THC Asset Dispos Review the Debtor's contract with Aventico and analyze the Trustee's potential legal remedies if Aventico terminates license resulting in loss of the Debtor's financial data.	0.60 600.00/hr	360.00
	THC Asset Dispos Review email from client Trustee Jason Rund regarding 457(b) plan created by Debtor and link to Internal Revenue Service website regarding same and review Internal Revenue Service regulations on point regarding whether funds in 457(b) plan are assets of the estate.	0.30 600.00/hr	180.00
	THC Asset Dispos Review email from Debtor counsel Mike Jenkins dated yesterday with attached claim recently filed by Sperling, former Debtor general counsel and CEO as of April and prepare email to Trustee Jason Rund regarding same and obtaining emails regarding attorney client communications regarding D & O claim and date of becoming aware funds were not restricted as required, and estate's potential causes of action against Sperling.	0.40 600.00/hr	240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/24/2022	THC Asset Dispos Telephone call with Trustee regarding Aventico is threatening to terminate license and potential resolutions.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Joseph Yoon at Aegis with his attached signature to Aegis Consulting Agreement and prepare email to paralegal M. Silva regarding prepare draft of Trustee motion to approve Aegis Consulting Agreement and terms of prior motion to approve.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with Robert Lazo regarding Aegis is on board, Aventico is threatening to terminate license, and explain I can likely obtain a Bankruptcy Court order for post-petition obligations incurred by off site location Coresight, and discuss the specific data the Trustee may need first.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Joseph Yoon from Aegis regarding his signed agreement and prepare email regarding Court approval and starting work.	0.10 600.00/hr	60.00
	THC Asset Dispos Review draft declaration of Integrity Legal Corp. regarding service of Trustee motion to approve agreement with Robert Lazo and Trustee motion to limit notice and prepare email instructions regarding revisions.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Trustee approving Aegis Consulting Agreement and prepare email to Joseph Yoon of Aegis regarding same.	0.20 600.00/hr	120.00
6/25/2022	THC Asset Dispos Review email from counsel for Iron Mountain regarding 1,226 Child360 boxes held by Iron Mountain and prepare email to client Trustee regarding Iron Mountain inventory report does not describe or explain nature of documents in storage and why saved and whether personal, private information is in documents in storage and recommend course of action, documents from Finance and Accounting Department may assist regarding D & O Claim and attach emails from Debtor counsel regarding same and from counsel for Iron Mountain.	0.40 600.00/hr	240.00
6/27/2022	THC Asset Dispos Review, revise and sign the Trustee Supplemental Proof of Service regarding Rodieck service of Trustee motion to approve Lazo agreement and Trustee motion to limit notice.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/27/2022	THC Asset Dispos Review and review Trustee motion to approve agreement with Aegis Networks.	0.50 600.00/hr	300.00
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey and attach signed Declaration of Ed Rodieck regarding service of documents last Friday and exhibit to his Declaration.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding Declaration of Ed Rodieck regarding service of documents last Friday and exhibit to his Declaration.	0.10 195.00/hr	19.50
	MS Asset Dispos Update exhibit to attach to Declaration of Ed Rodieck regarding service of documents last Friday (.1); draft and preparation of email correspondence to K. Driggers regarding same and to use attached exhibit in support of his Declaration prior to filing (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Review email from K. Driggers and prepare responsive email regarding filing and service of Ed Rodieck's Declaration regarding service.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding revising Motion to Approve Consulting Agreement with Aegis Networks and preparing Declaration of J. Rund in support.	0.10 195.00/hr	19.50
	MS Asset Dispos Review another email from K. Driggers regarding proof of service and prepare responsive email to make updates to proof of service then okay to file.	0.10 195.00/hr	19.50
	THC Asset Dispos Prepare email to Trustee regarding attached draft motion to approve consulting agreement with Aegis and advise my of phone call with counsel to lessor Hancock of Debtor's business premises.	0.50 600.00/hr	300.00
	MS Asset Dispos Review and revise Motion to Approve IT Vendor Consulting Agreement (.2); draft and preparation of Declaration of J. Rund in support (.4); draft and preparation of email correspondence to T. Casey regarding draft is completed for Trustee review (.1).	0.70 195.00/hr	136.50
	MS Asset Dispos Emails with Ed at Integrity Legal Corp regarding new mailing tomorrow and communicate details regarding same.	0.20 195.00/hr	39.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/27/2022	MS Asset Dispos Review recently filed claims and creditor matrix for serving Motion to approve IT vendor consulting agreement; revisions to matrix (.5); prepare email correspondence to Ed at Integrity and attach service list for preparing to serve documents tomorrow (.1).	0.60 195.00/hr	117.00
	MS Asset Dispos Telephone call with T. Casey regarding my communications with Integrity regarding serving out the next motion and notice tomorrow.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Notice of Motion to approve IT vendor consulting agreement.	0.30 195.00/hr	58.50
	MS Asset Dispos Telephone call with T. Casey regarding finalizing motion and notice now that J. Rund has provided his signature.	0.10 195.00/hr	19.50
	MS Asset Dispos Revise, finalize Motion and Notice of Motion to approve IT vendor consulting agreement (.2); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Telephone call with K. Driggers regarding filing and service tomorrow of the next motion and notice of motion.	0.10 195.00/hr	19.50
	MS Asset Dispos Finalize the Motion and Notice of Motion to approve IT vendor consulting agreement (.2); prepare exhibit in support (.1); draft and preparation of email correspondence to Ed at Integrity Legal Corp and attach Motion and Notice and instructions on serving documents tomorrow (.2).	0.50 195.00/hr	97.50
	MS Asset Dispos Draft and preparation of Declaration of K. Driggers regarding service of Motion and Notice of Motion to approve IT vendor consulting agreement.	0.10 195.00/hr	19.50
	THC Asset Dispos Review 457 Plan regarding issue of "top hat" management.	0.30 600.00/hr	180.00
	THC Asset Dispos Review email from Robert Lazo regarding 457 plan and prepare draft email response to him and prepare cover email to Trustee with draft response to Lazo and request authority to send.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/27/2022	KM Asset Dispos Review and analyze plan documents; correspondence to T. Casey regarding same.	0.70 450.00/hr	315.00
	KM Asset Dispos Research regarding 457 plans.	3.30 450.00/hr	1,485.00
6/28/2022	THC Asset Dispos Prepare email to Trustee Jason Rund requesting authority to agree on his behalf to file a motion to pay key IT vendor Avantiico for post-petition obligations and to terms for agreement subject to Court approval for continued Avantiico IT services and terms of motion to approve agreement with Avantiico per Section 363 on local rule 14 day negative notice period.	0.40 600.00/hr	240.00
	THC Asset Dispos To prepare for conference call with key IT vendor Avantiico review the Debtor's agreement with Avantiico.	0.60 600.00/hr	360.00
	MS Asset Dispos Discussion with K. Driggers regarding filing her Declaration regarding ECF service of Motion and Notice of Motion to approve consulting agreement with Aegis Networks.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of responsive email to Patty at Integrity Legal Corp regarding service today of the Trustee's Motion and Notice of Motion to approve consulting agreement with Aegis Networks.	0.10 195.00/hr	19.50
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding Avantiico's agreement with the Debtor, and obtaining Court approval of certain terms if an agreement can be negotiated with Avantiico, and potential issues with Avantiico and Avantiico is a key IT vendor Lazo insists he needs to recover and maintain the Debtor's electronic data.	0.40 600.00/hr	240.00
	MS Asset Dispos Draft and preparation of email correspondence to Ed at Integrity Legal Corp regarding status of today's service of the Motion and Notice.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding strategy regarding Avantiico conference call this afternoon, accruing rent on office space and race to migrate electronic data and pending legal research regarding whether 457 plan assets are property of bankruptcy estate.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/28/2022	THC Asset Dispos Conference call with Aveniico representatives, Trustee Jason Rund and Robert Lazo terms of potential agreement with the Trustee and scope of electronic data needed.	0.50 600.00/hr	300.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding refining scope of electronic data needed and evidence needed to obtain Court authority for approval of agreement with Avantiico plus licensing fees.	0.20 600.00/hr	120.00
	THC Asset Dispos Conference call with Robert Lazo and Trustee Jason Rund regarding specific electronic data needed for pending D&O claim and contested receivables.	0.20 600.00/hr	120.00
	KM Asset Dispos Research and drafting memorandum regarding 457 plans, whether 457 plan should be terminated making funds property of the estate.	4.80 450.00/hr	2,160.00
6/29/2022	MS Asset Dispos Review email correspondence from Client Trustee administrator L. Gitnik regarding service of accountant application and prepare email correspondence to regarding same and provide twenty largest list utilized by our office.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with Don Fife CPA regarding electronic data needed supporting contested receivables, D&O claim and two years of pre-petition activity with focus on when Debtor started fraudulent billing practices and used grant in an unrestricted manner.	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare for conference call with Trustee and Cindy Esquivel and outline information needed regarding where key electronic data is located in the Debtor's electronic data and other data points regarding Head Start and Best Start receivables.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Attorney Karl Burrer of Greenberg Taurig firm regarding documents needed regarding tax refund owing and my request for specific documents.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Attorney Karl Burrer of Greenburg Taurig confirming our phone call and he will forward certain Insperity documents to me and ID the documents including calculation of tax refund owing.	0.30 600.00/hr	180.00
	THC Asset Dispos Conference call with Cindy Esquivel and Trustee Jason Rund regarding amounts owing to Child 360 by Early Head Start and	0.60 600.00/hr	360.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	potential offset and related issues, and electronic data she has regarding same.		
6/29/2022	THC Asset Dispos Telephone call with Trustee Jason Rund after conference call with Cindy Esquivel.	0.30 600.00/hr	180.00
MS	Asset Dispos Draft and preparation of Declaration of Ed Rodieck regarding USPS service of Motion and Notice of Motion to approve Consulting Agreement with Debtor's Former IT Vendor Aegis (.2); draft and preparation of email correspondence to Ed with request to review, approve and return signature (.1).	0.30 195.00/hr	58.50
MS	Asset Dispos Draft and preparation of cover for Declaration of Ed Rodieck regarding USPS service of Motion and Notice of Motion to approve Consulting Agreement with Debtor's Former IT Vendor Aegis (.1); draft and preparation of exhibit in support of Declaration (.1); draft and preparation of email correspondence to T. Casey and attach all requesting to sign and forward to K. Driggers to file with the Court today (.1).	0.30 195.00/hr	58.50
KM	Asset Dispos Draft memorandum regarding 457 plans.	0.60 450.00/hr	270.00
6/30/2022	THC Asset Dispos Telephone call with Robert Lazo regarding the Trustee cannot pay Avantiico's pre-petition debt but will request Court authority to pay post-petition debt incurred, and terms of the Trustee's proposed agreement with Avantiico.	0.20 600.00/hr	120.00
THC	Asset Dispos Review two emails from Robert Lazo regarding he needs Avantiico hired by the Trustee to recover and access all data and key receivable data is under control of Avantiico and prepare email response regarding same and Bankruptcy Court approval required and explain key terms needed for Bankruptcy Court approval.	0.30 600.00/hr	180.00
THC	Asset Dispos Review email from Morten from Avantiico stating Avantiico's demands and prepare draft responsive email to Avantiico explaining the Trustee cannot request authority to pay a pre-petition debt and the Trustee's counter to all terms for agreement with Avantiico subject to Bankruptcy Court approval.	1.30 600.00/hr	780.00
THC	Asset Dispos Following conference call with Cindy Esquivel prepare outline of evidence supporting the Trustee's potential cause of action against Early Head Start and their argued offset of technology purchased with	0.60 600.00/hr	360.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	their grant money to Debtor, and additional electronic data and evidence needed.		
6/30/2022	KM Asset Dispos Continue researching (2.0) and draft legal memo regarding whether funds in 457 plan are property of estate per 541 (4.9).	6.90 450.00/hr	3,105.00
7/1/2022	THC Asset Dispos Review another email from counsel to Iron Mountain and prepare email response regarding Child360 boxes on site, abandonment by Trustee versus cost to destroy all records.	0.10 600.00/hr	60.00
7/5/2022	THC Asset Dispos Review email from counsel for Iron Mountain regarding cost to destroy Debtor records at Iron Mountain and prepare email to Trustee regarding same and potential issue regarding PPI in records.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding insurer letter denying coverage and more information needed regarding same and who specifically made the claim, scope of next 341 exam and employing special insurance counsel.	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare outline of priority tasks to prepare for call with Trustee tomorrow.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Robert Lazo regarding instructions regarding follow up with Avantiico regarding proposed counter and contract terms.	0.10 600.00/hr	60.00
	KM Asset Dispos Continue drafting memorandum regarding 457 plan and whether funds in 457 plan are property of the bankruptcy estate.	2.00 450.00/hr	900.00
7/6/2022	THC Asset Dispos Prepare contract with Avantiico.	0.50 600.00/hr	300.00
	THC Asset Dispos Continue to prepare proposed agreement between the Trustee and Avantiico.	1.00 600.00/hr	600.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding all pending issues in case.	0.30 600.00/hr	180.00
	MS Asset Dispos Telephone call with T. Casey regarding preparing another motion regarding approving agreement with vendor, Avantiico.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/6/2022	THC Asset Dispos Telephone call with Robert Lazo regarding technical terms in the Trustee's draft agreement with Avantiico and scope of services.	0.30 600.00/hr	180.00
	THC Asset Dispos Conference call with Trustee Jason Rund and Robert Lazo regarding timeline to migrate all of Debtor's electronic data, commercial lease on Debtor premises is accruing rent, and Avantiico draft agreement subject to Bankruptcy Court approval.	0.30 600.00/hr	180.00
	KM Asset Dispos Finalize memorandum of 457 plan and whether funds in 457 plan are property of the bankruptcy estate.	2.60 450.00/hr	1,170.00
7/7/2022	THC Asset Dispos Prepare email to Avantiico regarding proposed contract with Trustee and attach contract.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Attorney Karl Burrer for Insperity and his attached documents regarding Child 360 employee retention credit and his attachments regarding same and prepare email to Trustee regarding same.	0.30 600.00/hr	180.00
7/8/2022	MS Asset Dispos Draft and preparation of Motion to Approve Consulting Agreement with Debtor's form IT Vendor Avantiico Inc.	0.70 195.00/hr	136.50
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey and attach draft Motion to Approve Consulting Agreement with Debtor's form IT Vendor Avantiico Inc.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding finalizing motion to approve consulting agreement with Avantiico and possibly serving today.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Integrity Legal Corp regarding service today of a motion and notice on all creditors.	0.10 195.00/hr	19.50
	MS Asset Dispos Review and analyze creditor matrix and prepare creditor list for purposes of serving out notice today on all creditors (.3); draft and preparation of email correspondence to Integrity Legal Corp. and attach creditor list for service of notice (.1).	0.40 195.00/hr	NO CHARGE

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/8/2022	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding availability of Integrity to serve notice today as long as we get it to them timely.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey regarding preparing Declaration of J. Rund in support of Motion to Approve Consulting Agreement with Avantiico.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Declaration of J. Rund in support of Motion to Approve Consulting Agreement with Avantiico (.3); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.40 195.00/hr	78.00
	THC Asset Dispos Review email from Avantiico CEO regarding signed contract with Trustee and prepare email instructions to paralegal M. Silva regarding same and instructions to prepare draft motion to approve Avantiico contract.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Trustee regarding signed Avantiico agreement signed by Avantiico CEO and request Trustee signature.	0.10 600.00/hr	60.00
	THC Asset Dispos Review and revise the Trustee's motion to approve his agreement with Avantiico.	0.90 600.00/hr	540.00
	THC Asset Dispos Review and revise Trustee Jason Rund's declaration in support of the Trustee's motion to approve the Avantiico agreement.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Trustee Rund regarding draft Trustee motion to approve Avantiico agreement and his supporting declaration and stated amount of cash on hand.	0.20 600.00/hr	120.00
	MS Asset Dispos Identify and prepare exhibit in support of Motion to Approve Consulting Agreement with Avantiico (.1); finalize Motion and Notice (.2); draft and preparation of email correspondence to Integrity Legal Corp and attach Notice and Motion and provide instructions for service of documents, Monday, July 11, 2022 (.2).	0.50 195.00/hr	97.50
	THC Asset Dispos Telephone call with Attorney Zev from Danning Gill regarding First Five LA's transactions with the Debtor.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/10/2022	THC Asset Dispos Review legal authorities regarding the Debtor's 457 plan and whether the funds in the plan are property of the estate per Section 541 or property of the individual plan participants.	1.40 600.00/hr	840.00
	THC Asset Dispos Prepare extensive revisions to legal memorandum regarding 457 plan and prepare written instructions regarding more information and certain documents needed.	1.30 600.00/hr	780.00
	THC Asset Dispos Prepare email to Trustee Jason Rund requesting copy of underlying "basic plan document" as referenced in produced 457 plan Adoption Agreement and status of legal memorandum, and plan administrator Newport.	0.30 600.00/hr	180.00
	THC Asset Dispos Review all documents regarding Child360 employee tax credit with supporting documentation (.4) and prepare email to Trustee's accountant Don Fife regarding same (.2).	0.60 600.00/hr	360.00
	THC Asset Dispos Review denial of D&O claim by Debtor's insurer and timing of claim and denial.	0.20 600.00/hr	120.00
7/11/2022	THC Asset Dispos Review email from plan administrator Newport and attached, underlying basic plan document as referenced in Adoption Agreement for Child 360 457 Plan.	0.30 600.00/hr	180.00
	MS Asset Dispos Review recently filed claim of FedEx (.1); draft and preparation of email correspondence to Integrity Legal Corp and provide new address for FedEx and request they serve the Avantiico notice on them (.1).	0.20 195.00/hr	NO CHARGE
	MS Asset Dispos Telephone call with T. Casey regarding service of the Motion to Approve Consulting Agreement with Avantiico today and filing same.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers regarding confirming to file Motion and Notice of Motion regarding Avantiico Consulting Agreement today.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Declaration of K. Driggers regarding service of the Motion and Notice filed with the Court today (.3); draft and	0.40 195.00/hr	78.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	preparation of email correspondence to her regarding same and attach for her to sign and file (.1).		
7/11/2022 MS	Asset Dispos	0.10	19.50
	Draft and preparation of email correspondence to R. Lazo and attach schedule B personal property and request a call to discuss same.	195.00/hr	
KM	Asset Dispos	0.30	135.00
	Revise memo regarding 457 plan.	450.00/hr	
7/12/2022 THC	Asset Dispos	0.20	120.00
	Review email from Scott Van Horn regarding meeting tomorrow at Debtor's premises with former IT Director Robert Lazo and Trustee and prepare email response regarding same.	600.00/hr	
THC	Asset Dispos	0.10	60.00
	Prepare email to Debtor's former IT Director regarding meeting Trustee and Scott Van Horn on site at Debtor's premises tomorrow morning.	600.00/hr	
THC	Asset Dispos	0.30	180.00
	Review Order entered yesterday granting the Trustee's motion to terminate 403(b) plan and review latest draft of legal memorandum regarding analysis of whether funds in 457 plan are property of estate.	600.00/hr	
MS	Asset Dispos	0.70	136.50
	Review Court docket for opposition to Trustee's Motion to Approve Consulting Agreement with Debtor's Former IT Director R. Lazo and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion.	195.00/hr	
MS	Asset Dispos	0.10	19.50
	Draft and preparation of email correspondence to T. Casey and attach draft Order Approving Trustee's Motion to Approve Consulting Agreement with Debtor's Former IT Director R. Lazo.	195.00/hr	
MS	Asset Dispos	0.30	58.50
	Draft and preparation of Declaration of Ed Rodieck of Integrity Legal Corp regarding US Mail service yesterday of Trustee's Motion and Notice for Approval of Consulting Agreement with Avantiico (.2); draft and preparation of email correspondence to Ed and attach Declaration and request to return signature to the undersigned (.1).	195.00/hr	
MS	Asset Dispos	0.10	19.50
	Draft and preparation of email correspondence to K. Driggers and attach Declaration of Non Opposition regarding Motion and Notice for Approval of Consulting Agreement with R. Lazo, plus all exhibits and instructions on filing and serving.	195.00/hr	

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/12/2022	MS Asset Dispos Finalize Declaration of E. Rodieck regarding service of Motion and Notice for Approval of Avantiico Consulting Agreement (.1); identify and prepare exhibit in support (.1); draft and preparation of email correspondence to K. Driggers and attach Declaration of E. Rodieck, cover page and exhibit for filing with the Court today (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Telephone call with T. Casey regarding draft Order Granting Trustee's Motion for Approval of Consulting Agreement with R. Lazo.	0.10 195.00/hr	19.50
	MS Asset Dispos Review Court docket for opposition to Trustee's Motion to Limit Notice; draft and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion.	0.70 195.00/hr	136.50
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers and attach Non Opposition to the Trustee's Motion to Limit Notice and all exhibits; instructions regarding filing and serving today.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey and attach draft Order Granting Trustee's Motion to Limit Notice.	0.10 195.00/hr	19.50
	THC Asset Dispos Review and sign declaration regarding no opposition to Trustee motion to employ and compensate Lazo and review and approve order.	0.10 600.00/hr	60.00
	THC Asset Dispos Review and approve draft order limiting notice and review and sign declaration on non-opposition to Trustee motion to limit notice.	0.10 600.00/hr	60.00
	MS Asset Dispos Telephone call with R. Lazo regarding personal property located at the Debtor's premises.	0.20 195.00/hr	39.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding issues to cover at 341 exam regarding claim made on D&O policy, lease and contested receivables.	0.30 600.00/hr	180.00
7/13/2022	THC Asset Dispos Review email from Robert Lazo regarding the date all electronic data was moved from Debtor's 515 South Figueroa business premises and additional hours he needs and prepare email response regarding same.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/13/2022	THC Asset Dispos Review email from Attorney Zev Schectman of Danning Gill for First Five LA with his attached demand letter from Trustee and check evidencing payment (.2) and prepare email to Trustee Rund regarding same and recommended response (.1).	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Attorney Zev Shectman for First 5 LA and confirm the Trustee's demand upon First 5 LA is resolved.	0.10 600.00/hr	60.00
	MS Asset Dispos Review entered Order Approving Motion to Limit Notice and Order Approving Consulting Agreement with Robert Lazo (.1); draft and preparation of email correspondence to K. Driggers with instructions to serve Orders on interested parties and prepare and file proof of service of same, if required (.1).	0.20 195.00/hr	39.00
	KM Asset Dispos Revise memo regarding 457 plan.	4.00 450.00/hr	1,800.00
7/14/2022	THC Asset Dispos Telephone call with AUSA Elan Levy regarding facts of case and possible deal that can be worked out but more information needed.	0.80 600.00/hr	480.00
	THC Asset Dispos Telephone call with client Trustee Jason Rund regarding my phone call with AUSA Elan Levy and strategy regarding potential agreement with HHS.	0.30 600.00/hr	180.00
7/15/2022	THC Asset Dispos Prepare email instructions to Robert Lazo regarding Court approved fee procedure for himself, and requested pending fee procedure for Aegis and Avantiico.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Trustee regarding the Court granted the Trustee's two applications to shorten time and terms of Order Shortening Time and draft orders on both motions will be forwarded to Matt Pham before the hearings.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise legal memorandum regarding 457 plan and whether cash in 457 plan is property of the bankruptcy estate.	0.90 600.00/hr	540.00
	THC Asset Dispos Further revisions and note in second draft legal memo additional revisions needed (.8); and prepare email to Attorney Moynihan regarding same and second issue regarding potential remedies	1.10 600.00/hr	660.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	available to the Trustee and filing potential complaint for declaratory relief and turnover against 457 plan participants (.3).		
7/15/2022	THC Asset Dispos Prepare list of data and documents needed from Debtor's electronic files regarding Best Start and Head Start receivables, and D&O claim and when Debtor started going out of trust.	0.40 600.00/hr	240.00
	THC Asset Dispos Review T. Casey notes from conference call with Trustee and Cindy Esquivel and emails regarding contact info for Cindy Esquivel (.1); and prepare email to Trustee regarding Cindy Esquivel did not provide documents to us as she promised and suggested course of action (.3).	0.40 600.00/hr	240.00
	THC Asset Dispos Review three documents regarding termination of 403(b) plan.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from AUSA Elan Levy regarding HHS letter to Debtor regarding grant close out letter and review attached grant close out letter.	0.30 600.00/hr	180.00
	THC Asset Dispos Continue to prepare email to Trustee regarding electronic, financial data needed to analyze estate's potential D&O claim and complications arising from Debtor may have had separate internal systems for each grant program.	0.30 600.00/hr	180.00
7/18/2022	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers regarding email from creditor Anilu Sanchez regarding incorrect address and prepare responsive email to instruct her to file a notice of change of address with the Court.	0.10 195.00/hr	19.50
	THC Asset Dispos Review email from Trustee Rund regarding termination documents for Child 360 403(b) plan and review termination documents (.3) and prepare email to Trustee Rund regarding same and entered Order authorizes him to sign the termination documents (.2)	0.50 600.00/hr	300.00
	THC Asset Dispos Review email from Joseph Yoon from Aegis with attached invoice and prepare email to Trustee regarding order approving the Trustee's agreement with Aegis will be lodged today, Aegis motion like Lazo motion requires monthly fee statements with time entries be filed with the Court and requested compensation procedure for Aegis with attachments.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/18/2022	MS Asset Dispos Review email from T. Casey regarding compensating Aegis and review consulting agreement (.1); telephone call with T. Casey regarding same and instructions to prepare fee statement for them to file with the Court (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Review Court docket for opposition to Trustee's Motion to Approve Consulting Agreement with Aegis (.1); draft and preparation of Non Opposition to same (.1); identify and prepare exhibits in support (.2); draft and preparation of Order approving Trustee's Motion (.2)..	0.60 195.00/hr	117.00
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers and attach Non Opposition to Trustee's Motion to Approve Agreement with Aegis and proposed order and instructions to compile and forward to T. Casey for signature.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of professional fee statement for Aegis Networks (.5); prepare email correspondence to T. Casey regarding same (.1).	0.60 195.00/hr	117.00
	MS Asset Dispos Telephone call with T. Casey regarding revising fee statement for Aegis Networks.	0.10 195.00/hr	19.50
	MS Asset Dispos Review and revise professional fee statement for Aegis Networks.	0.20 195.00/hr	39.00
	THC Asset Dispos Review email with attached correspondence from Attorney Grace Yeo, General Counsel to Los Angeles Unified School District requesting service of all pleadings and prepare email response regarding same.	0.10 600.00/hr	60.00
	MS Asset Dispos Email and telephone call with T. Casey regarding communication with LAUSD assistance general counsel.	0.10 195.00/hr	19.50
7/19/2022	MS Asset Dispos Discussion with K. Driggers regarding forwarding form to general counsel for the LAUSD for receiving notice in the case.	0.10 195.00/hr	19.50
	MS Asset Dispos Discussion with K. Driggers regarding updating service list in accordance with limiting notice order and recently filed claims.	0.10 195.00/hr	NO CHARGE
	THC Asset Dispos Conference call with Trustee and Cindy Esquivel regarding evidence needed to obtain Court approval of Trustee's agreement with her,	0.50 600.00/hr	300.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	range of estimated receivable owing Debtor with back up and narrative explanation of Early Head Start program.		
7/19/2022 MS	Asset Dispos Telephone call with T. Casey regarding analyzing compensation requested by Cindy Escoval for Trustee's Motion to Approve Consulting Agreement and Compensation.	0.10 195.00/hr	19.50
MS	Asset Dispos Pursuant to T. Casey's request review and analyze compensation requested by Cindy Escoval for Trustee's Motion to Approve Consulting Agreement and Compensation (.2); discussion with T. Casey regarding same (.1).	0.30 195.00/hr	58.50
7/20/2022 MS	Asset Dispos Draft and preparation of email correspondence to T. Casey regarding Order Approving Aegis Consulting Agreement entered and instructions to send fee statement to Client Trustee J. Rund for approval.	0.10 195.00/hr	19.50
MS	Asset Dispos Telephone call with T. Casey regarding call regarding uploading abandonment order today.	0.10 195.00/hr	19.50
MS	Asset Dispos Review and revise professional fee statement for Aegis (.1); draft and preparation of email correspondence to T. Casey regarding same and attach draft and await further instructions on forwarding to Aegis for signature (.1).	0.20 195.00/hr	39.00
THC	Asset Dispos Add to list regarding additional documents from Debtor's electronic data base including minutes of Board of Director meetings commencing from June of 2021 to petition date and all Debtor communications with Debtor counsel.	0.20 600.00/hr	120.00
7/21/2022 THC	Asset Dispos Review email from former Debtor employee Cindy regarding EHS receivable.	0.20 600.00/hr	120.00
THC	Asset Dispos Telephone call Trustee Jason Rund regarding evidence in support of collecting receivables and role of Trustee's accountant regarding same.	0.30 600.00/hr	180.00
THC	Asset Dispos Prepare for conference call with Trustee and CPA Don Fife regarding all pending areas requiring active role of Don Fife regarding potential claims against directors and officers, BDO due to audit, potential avoidance actions and largest receivables.	0.50 600.00/hr	300.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/21/2022	THC Asset Dispos Conference call with Don Fife and Trustee Jason Rund regarding all pending issues, role of Don Fife, receivables, financial analysis regarding potential estate claims against directors and officers, and potential avoidance actions.	1.20 600.00/hr	720.00
	MS Asset Dispos Revise, finalize fee statement for Aegis Networks (.1); draft and preparation of email correspondence to J. Yoon at Aegis and attach fee statement and invoice and request to return signature and we will file with the Court on Aegis's behalf (.1).	0.20 195.00/hr	39.00
	THC Asset Dispos Prepare email to Trustee regarding minutes of Board of Director meetings for one year period prior to petition date and all Debtor communications with counsel for one year period as well.	0.10 600.00/hr	60.00
	KM Asset Dispos Revise memo regarding 457 plan.	0.50 450.00/hr	225.00
	KM Asset Dispos Review company website and research regarding 457 plan participants.	0.40 450.00/hr	180.00
7/22/2022	THC Asset Dispos Prepare email to Robert Lazo requesting all minutes from Debtor Board of Director meetings and Debtor communications with counsel for one year period prior to petition date.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Debtor counsel Jenkins from Best, Best & Krieger requesting all attorney communications by and between Debtor Child360 and any counsel for one year period prior to petition date, and cite to USSC Weintraub ruling regarding the Trustee holds the attorney client privilege.	0.50 600.00/hr	300.00
	THC Asset Dispos Prepare email to Attorney Jackie for Iron Mountain regarding follow up and request she provide me a quote from Iron Mountain to destroy all documents.	0.10 600.00/hr	60.00
7/24/2022	THC Asset Dispos Prepare Trustee's agreement with former head of Debtor's Early Head Start Program, Cindy Monsivais.	0.40 600.00/hr	240.00
7/25/2022	THC Asset Dispos Review revised, draft Trustee Agreement with Cindy M regarding Early Head Start program.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/26/2022	THC Asset Dispos Review email from Attorney Price for Iron Mountain regarding quote to destroy all Debtor records and her attachment.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with paralegal Marissa Silva regarding two pages missing from Debtor agreement with Iron Mountain and prepare motion to abandon Debtor records.	0.20 600.00/hr	120.00
	MS Asset Dispos Telephone call with T. Casey regarding Iron Mountain bill for destruction of records and to review file for contract between the Debtor and Iron Mountain.	0.10 195.00/hr	19.50
	MS Asset Dispos Review files and locate "agreement" between the Debtor and Iron Mountain (.1); telephone call with T. Casey regarding same, review monthly storage costs, and there are missing pages of the contract and instructions to contact Iron Mountain's counsel for full contract (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Discussion with T. Casey regarding preparing Motion to abandon the documents in storage at Iron Mountain and rejecting the lease/contract.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to J. Price, attorney for Iron Mountain requesting missing pages of contract between the Debtor and Iron Mountain.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding motion to abandon records in storage at Iron Mountain and latest position and high quote by Iron Mountain of 49k to destroy all of the Debtor's records, Core Sight Location, information needed from Cindy regarding EHS program and her deadline is today, status of legal research regarding 457 plan.	0.50 600.00/hr	300.00
	MS Asset Dispos Review consulting contract with Cindy at Early Head Start (.2); discussion with T. Casey regarding same (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Discussion with T. Casey regarding his communications with Client Trustee J. Rund and abandon the records at Iron Mountain and not destroying them.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers with instructions to file and serve professional fee statement of Aegis.	0.10 195.00/hr	NO CHARGE

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/26/2022	THC Asset Dispos Prepare outline regarding all issues to discuss with Robert Lazo during scheduled call this afternoon.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Robert Lazo regarding all pending issues, Core Sight location, Cyber Communications, Avantiico and attorney emails.	0.30 600.00/hr	180.00
7/27/2022	MS Asset Dispos Review complete, executed Iron Mountain contract provided by their counsel J. Price.	0.10 195.00/hr	19.50
	THC Asset Dispos Prepare email to Robert Lazo regarding top ten employees in 457 Plan and review his response with attachment.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Robert Lazo requesting email communications with Debtor counsel Best Best Krieger and provide domain names for his search.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with Cindy Esquivel regarding terms of her employment and evidence needed for Court approval.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Attorney Kerry Moynihan regarding top ten employees regarding 457 plan analysis.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise the Trustee agreement with Esquivel.	0.30 600.00/hr	180.00
7/28/2022	THC Asset Dispos Telephone call with Attorney Jackie Price for Iron Mountain regarding potential agreement regarding destroying all Debtor records for certain amount.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Trustee regarding authorization for me to present counter to counsel for Iron Mountain and my phone call yesterday with Cindy Esquivel regarding terms of Trustee's agreement with Cindy Esquivel.	0.30 600.00/hr	180.00
	MS Asset Dispos Discussion with T. Casey regarding amount of boxes and monthly storage costs for Iron Mountain.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/28/2022	THC Asset Dispos Prepare draft settlement counter for Iron Mountain for Trustee Jason Rund to review and approve.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Trustee Rund regarding settlement terms with Attorney Jackie Price for Iron Mountain.	0.10 600.00/hr	60.00
	THC Asset Dispos Review latest draft of Trustee's agreement with Cindy Esquivel and prepare email to Cindy requesting signature.	0.30 600.00/hr	180.00
	MS Asset Dispos Commence drafting Motion to Approve Consulting Agreement with the Debtor's Former Director of the Early Head Start Program, Cindy Esquivel.	0.70 195.00/hr	136.50
7/29/2022	MS Asset Dispos Review Court docket for opposition to Trustee's Motion to Approve Consulting Agreement with Avantiico, Inc.; draft and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion.	0.60 195.00/hr	117.00
8/1/2022	THC Asset Dispos Prepare email to Trustee Jason Rund regarding the estate's potential causes of action against officers and directors and employing special counsel on a hybrid basis to firm obtain evidence to ensure a potential cause of action exists.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Cindy, former EHS Director, regarding agreement with Trustee.	0.10 600.00/hr	60.00
	THC Asset Dispos Review lengthy email from Cindy regarding narrative explanation of how Head Start program functioned and necessary steps to determine amount of Head Start receivable owed estate.	0.30 600.00/hr	180.00
	MS Asset Dispos Revise, finalize Declaration of Non Opposition (.1); revise, finalize Order approving Trustee's Consulting Agreement with Avantiico, Inc. (.1); draft and preparation of email correspondence to K. Driggers and attach Declaration, Exhibits in support and Order with instructions to obtain T. Casey's signature and file, serve and upload with the Court today (.1).	0.30 195.00/hr	58.50
	THC Asset Dispos Telephone call with Trustee regarding obtaining evidence in support of potential causes of action against directors and officers.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/1/2022	THC Asset Dispos Prepare email to proposed special counsel Steve Gubner regarding potential causes of action and employing his firm as special counsel.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and sign Declaration That No Party Requested a Hearing on Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Vendor Avantiico, Inc.	0.10 600.00/hr	60.00
	THC Asset Dispos Review email from Robert Lazo and his attached invoice and prepare email to Trustee Rund regarding same, my firm will file Lazo professional fee statement after Trustee approves Lazo invoice per Court approved agreement and compensation procedure with Lazo	0.40 600.00/hr	240.00
	MS Asset Dispos Review email exchanges between Robert Lazo, T. Casey and Client Trustee J. Rund (.1); draft and preparation of Professional Fee Statement for Robert Lazo (.1).	0.20 195.00/hr	39.00
	KM Asset Dispos Continue drafting revised memorandum regarding 457 plan.	0.50 450.00/hr	225.00
8/2/2022	THC Asset Dispos Review email from AUSA Elan Levey regarding phone call today and prepare email to Trustee regarding same and prepare email to AUSA Elan Levey and the Trustee with conference call in information in less than two hours.	0.10 600.00/hr	60.00
	THC Asset Dispos Review email from Attorney Michael Jenkins from Best Best & Krieger regarding no production of Debtor's electronic communications by Debtor counsel Best Best & Krieger despite prior request and his explanations of the Debtor's electronic data and prepare email response regarding same and advise Best Best & Krieger must produce all electronic communications in its possession, custody or control as previously requested by the Trustee.	0.60 600.00/hr	360.00
	THC Asset Dispos Prepare email to Trustee regarding Debtor counsel Best Best & Krieger has refused to comply with the Trustee's request for turnover of electronic communications.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with Robert Lazo regarding Best Best & Krieger has requested he obtain attorney communications in Debtor's data base, latest position by Avantiico regarding license fees and his latest invoice.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/2/2022	THC Asset Dispos Prepare email to Trustee regarding Best Best & Krieger has not complied with the Trustee's request to produce electronic communications with Debtor counsel.	0.30 600.00/hr	180.00
	THC Asset Dispos Conference call with AUSA Elan Levey and Trustee Jason Rund regarding Health and Human Services will fund Early Head Start creditors with restricted funds and such funds would be restricted per federal regulation and are not property of the bankruptcy estate.	0.20 600.00/hr	120.00
	THC Asset Dispos Review Best Best & Krieger response regarding Trustee request for their electronic communications with the Debtor.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Kerry Moynihan regarding Rabbi trust agreement.	0.10 600.00/hr	60.00
	THC Asset Dispos Review emails forwarded by Robert Lazo regarding emails from Debtor counsel.	0.20 600.00/hr	120.00
	THC Asset Dispos Review 457 plan adoption agreement (.4) and prepare email to Trustee regarding requesting Newport Group for a copy of the Rabbi Trust (.1).	0.50 600.00/hr	300.00
	MS Asset Dispos Discussion with T. Casey regarding production of emails from Best Best & Krieger (.1); attempt to access downloaded emails and advise T. Casey regarding same (.1); draft and preparation of email correspondence to D. Wakeling to set up emails so we can review with Outlook with one click (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of responsive email to Joseph Yoon at Aegis Networks regarding status of payment of his fees and provide timeline according to the filing of the fee statement and pursuant to Court approved agreement.	0.10 195.00/hr	19.50
	THC Asset Dispos Upload documents requested by proposed special counsel regarding potential causes of action against officers and directors.	1.00 600.00/hr	600.00
	KM Asset Dispos Research regarding termination and liquidation of 457 plan.	2.50 450.00/hr	1,125.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/3/2022	MS Asset Dispos Draft and preparation of email correspondence Dave regarding creating Outlook subfile for Debtor counsel Best Best & Krieger emails so Trustee can access same.	0.10 195.00/hr	NO CHARGE
	MS Asset Dispos Review entered Order Approving Motion to Approve Consulting Agreement with Avantiico, Inc.; forward to K. Driggers with instructions to serve on interested parties and prepare and file proof of service of same.	0.10 195.00/hr	19.50
	THC Asset Dispos Review email from administrator Newport regarding no trust is part of Adoption Agreement for 457 plan and review her email regarding same.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Attorney Kerry Moynihan regarding administrator Newport is wrong and a trust should be attached to Adoption Agreement and review terms in Adoption Agreement requiring trust be attached.	0.30 600.00/hr	180.00
	THC Asset Dispos Review another email from Attorney Kerry Moynihan regarding ramifications of lack of trust to plan as required and prepare email response regarding same.	0.20 600.00/hr	120.00
	KM Asset Dispos Continue researching and drafting revised memorandum regarding 457 plan.	3.00 450.00/hr	1,350.00
	KM Asset Dispos Analysis regarding Rabbi Trust agreement as part of 457 Plan.	0.30 450.00/hr	135.00
8/4/2022	MS Asset Dispos Telephone call with T. Casey regarding preparing another agreement with Robert Lazo and scope of services.	0.20 195.00/hr	39.00
	MS Asset Dispos Discussion with T. Casey regarding revising legal memorandum regarding 457 deferred compensation plan.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to R. Lazo and attach professional fee statement and request to sign and return.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/4/2022	MS Asset Dispos Review signed professional fee statement from R. Lazo; attach his invoice; prepare email correspondence to K. Driggers to attach a proof of service and file and serve tomorrow.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to legal memorandum regarding the Debtor's 457 deferred compensation plan (.2); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.30 195.00/hr	58.50
8/5/2022	MS Asset Dispos Telephone call with T. Casey regarding preparing new agreement with Robert Lazo and additional scope of services (.1); discuss agreement with Cindy and receive instructions to email her to identify documents she needs to collect the Early Head Start receivable (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Review email from K. Driggers and prepare responsive email regarding filing and serving Robert Lazo's professional fee statement per Court order.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of second consulting agreement with Robert Lazo (.5); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.60 195.00/hr	117.00
	MS Asset Dispos Draft Motion to Approve Consulting Agreement and Compensation with Cindy Esquivel (.9); draft and preparation of email correspondence to T. Casey regarding same (.1).	1.00 195.00/hr	195.00
	THC Asset Dispos Telephone call with Robert Lazo regarding Court approval of his second agreement with the Trustee.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with Trustee regarding terms of second agreement with Robert Lazo and terms of agreement with proposed special counsel regarding D&O claims.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with Attorney Corey Weber regarding revising his proposed terms of engagement.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Trustee Rund regarding my phone call with proposed special counsel Corey Weber regarding his firm's retention terms.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/5/2022	THC Asset Dispos Review email from Attorney Jacqueline Price for Iron Mountain regarding their settlement counter (.2) and prepare email to Trustee regarding recommended counter (.2).	0.40 600.00/hr	240.00
	THC Asset Dispos Review and revise Robert Lazo second employment agreement.	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare email to Trustee Jason Rund explaining revisions to draft, second agreement with Lazo.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare text to Cindy Esquivel requesting accounting on EHS receivable with back up and request she identify specific documents she may need.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise the Trustee's motion to approve agreement with Cindy Esquivel.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Attorney Jacqueline Price regarding settlement counter regarding Iron Mountain.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Trustee regarding fee procedure for Robert Lazo and requiring a fee application.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Attorney Michael Jenkins with link to produced Best Best & Krieger emails and prepare email response regarding same.	0.40 600.00/hr	240.00
8/7/2022	THC Asset Dispos Review and analyze legal memorandum regarding 457 plan and whether it is property of estate.	0.40 600.00/hr	240.00
8/8/2022	MS Asset Dispos Telephone call with T. Casey regarding finalizing Motion to Approve Consulting Agreement with Cindy Esquivel.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to the Motion to Approve Consulting Agreement with Debtor's Former Director of the Early Head Start Program (.1); prepare Declaration of J. Rund in support of the Motion (.4); draft and preparation of email correspondence to T. Casey regarding same and we need current cash on hand from the Trustee prior to filing the Motion (.1).	0.60 195.00/hr	117.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/8/2022	MS Asset Dispos Telephone call with T. Casey regarding consulting agreement signed by Cindy Esquivel.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with Trustee regarding second agreement with Robert Lazo, agreement with Cindy and terms of employment for special counsel.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with paralegal Marissa Silva regarding revisions to motion to approve agreement with Cindy and revisions to second agreement with Lazo.	0.10 600.00/hr	60.00
	MS Asset Dispos Another telephone call with T. Casey regarding sending Motion to Client Trustee J. Rund to sign and to set up conference call with myself, T. Casey, R. Lazo and C. Esquivel for purposes of having Robert get Cindy whatever she needs to collect on the Early Head Start receivable.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to J. Yoon at Aegis Networks and request confirmation of forwarding its fee check.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Client Trustee J. Rund regarding signed agreement by Cindy, and attach the Motion to Approve the Consulting Agreement with Cindy for his review, approval and signature to his Declaration in support; also advise no objections to Aegis's fees and to prepare and forward the fee check and provide address to send check confirmed by J. Yoon.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of Notice of Trustee's Motion to Approve Consulting Agreement with Cindy Esquivel.	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of email correspondence to R. Lazo and C. Esquivel regarding availability for a conference call to discuss the electronic data required to assist in with the Early Head Start receivable.	0.10 195.00/hr	19.50
	MS Asset Dispos Revise, finalize Motion and Notice of Motion to Approve Consulting Agreement with Cindy Esquivel (.2); identify and prepare exhibit in support of Trustee's Motion (.1).	0.30 195.00/hr	58.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/8/2022	MS Asset Dispos Draft and preparation of email correspondence to R. Lazo and attach second consulting agreement with a request to review and provide signature.	0.10 195.00/hr	19.50
8/9/2022	THC Asset Dispos Review email from Attorney Jackie Price for Iron Mountain regarding settlement agreement with Trustee and prepare email response to Attorney Price regarding same.	0.20 600.00/hr	120.00
	MS Asset Dispos Draft and preparation of responsive email to R. Lazo regarding his availability for a conference call tomorrow at 3:15pm.	0.10 195.00/hr	19.50
	MS Asset Dispos Compile Motion, Notice of Motion and exhibit in support of Motion to Approve Consulting Agreement with Cindy Esquivel and forward to T. Casey for signature.	0.20 195.00/hr	39.00
	THC Asset Dispos Review and revise legal memorandum regarding 457 Plan and legal authorities under Internal Revenue Code and Bankruptcy Code, and legal remedies available to Trustee to recover the 457 Plan funds (.4) and prepare email to Trustee regarding same, attach legal memorandum and recommend certain forms of communication with 457 plan participants before filing Trustee motion to recover the funds (.3)	0.70 600.00/hr	420.00
	MS Asset Dispos Draft and preparation of Motion to Approve Second Consulting Agreement with IT Director Robert Lazo.	0.90 195.00/hr	175.50
	THC Asset Dispos Review and sign the Trustee's motion to approve agreement with former director of Early Head Start program.	0.30 600.00/hr	180.00
	MS Asset Dispos Discussion and instructions to K. Driggers regarding filing and serving Motion and Notice of Motion today.	0.10 195.00/hr	NO CHARGE
	MS Asset Dispos Commence drafting Settlement Agreement between the Trustee and Iron Mountain for the destruction and abandonment of the Debtor's records.	0.60 195.00/hr	117.00
8/10/2022	MS Asset Dispos Draft and preparation of email correspondence to Cindy and Robert regarding scheduling our conference call today at 3:15 p.m.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/10/2022	MS Asset Dispos Telephone call with T. Casey prior to our call with Cindy and Robert.	0.10 195.00/hr	19.50
	MS Asset Dispos Conference call with T. Casey, Cindy E. and Robert L. regarding accessing documents and information needed to collect on the Early Head Start receivable.	0.20 195.00/hr	39.00
	THC Asset Dispos Review email from Office of the U.S. Trustee Elan Levey regarding Trustee's efforts to collect Early Head Start receivable and her client's position that funds collected on the receivable can only be used for RHS program and prepare email to Trustee Jason Rund regarding same and Debtor provided several months of services to EHS providers and did not bill for it or get paid for it. .	0.40 600.00/hr	240.00
8/11/2022	MS Asset Dispos Review and revise Trustee's Motion to Approve Second Consulting Agreement with Robert Lazo and forward to T. Casey.	0.20 195.00/hr	39.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding position of HHS and AUSA Elan Levey, and administering 457 plan.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Attorney Kerry Moynihan regarding list of current participants from Newport and prepare trustee motion to administer the 457 plan assets.	0.10 600.00/hr	60.00
8/12/2022	THC Asset Dispos Telephone call with Cindy regarding her investigation to date of EHS receivable and prepare email to Trustee regarding same.	0.10 600.00/hr	60.00
8/13/2022	THC Asset Dispos Review email from Robert Lazo with attached invoices and prepare email to Robert Lazo regarding same.	0.20 600.00/hr	120.00
	THC Asset Dispos Review and revise the Trustee's motion to approve second agreement with Robert Lazo.	0.50 600.00/hr	300.00
8/15/2022	MS Asset Dispos Draft and preparation of Declaration of J. Rund in support of Motion to Approve Second Consulting Agreement with R. Lazo (.4); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.50 195.00/hr	97.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/15/2022	MS Asset Dispos Telephone call with T. Casey and receive instructions to review email from R. Lazo and Avantiico invoices to confirm we are within the terms of the consulting agreement to compensate them.	0.10 195.00/hr	19.50
	MS Asset Dispos Commence reviewing Avantiico invoices attached to email from R. Lazo and review Court approved consulting agreement (.3); draft and preparation of email correspondence to T. Casey requesting prior correspondence with Avantiico regarding payment of post-petition invoices (.1).	0.40 195.00/hr	78.00
	MS Asset Dispos Further review of Avantiico invoices attached to email from R. Lazo; the Court approved consulting agreement; and prior Avantiico invoice provided regarding post-petition (.2); calculate amount due and owing for post-petition services and amount due pursuant to consulting agreement (.2); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.50 195.00/hr	97.50
	THC Asset Dispos Telephone call with paralegal Marissa Silva regarding entered order approving Avantiico agreement and confirming payment of certain invoices and payment of other invoices ten days after we file professional fee statement.	0.20 600.00/hr	120.00
	MS Asset Dispos Telephone call with T. Casey regarding my review of the invoices by Avantiico; review consulting agreement and motion; confirm amounts to pay for post-petition services, and amount to pay based on their work completed to date under the Court approved consulting agreement.	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of Professional Fee Statement for Avantiico, Inc.	0.20 195.00/hr	39.00
	THC Asset Dispos Prepare email to Trustee Jason Rund attaching Avantiico invoices, Trustee motion to approve agreement with Avantiico and order approving Trustee motion, and recommend per Order payment of Avantiico invoices incurred post-petition and before agreement plus license fees and wait on paying remaining invoices until after ten day period after we file Avantiico fee statement per Order, and attach Trustee motion, Order approving Trustee motion and all Avantiico invoices.	0.60 600.00/hr	360.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/15/2022	MS Asset Dispos Another telephone call with T. Casey regarding paying post-petition invoices of Avantiico and preparing and filing professional fee statement.	0.10 195.00/hr	19.50
	THC Asset Dispos Review latest draft of the Trustee's motion to approve second agreement with Robert Lazo.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with CPA Don Fife regarding his access to Debtor electronic data regarding when Debtor started operating using restricting funds and commencement of insolvency.	0.20 600.00/hr	120.00
8/16/2022	MS Asset Dispos Review email from T. Casey regarding emails from Debtor's counsel Best Best & Krieger; research files regarding same and confirm they are located in a separate file under the client file.	0.20 195.00/hr	39.00
8/17/2022	MS Asset Dispos Telephone call with T. Casey regarding status of second agreement and motion with Robert Lazo.	0.10 195.00/hr	19.50
	THC Asset Dispos Review lengthy email from AUSA Elan Levey regarding HHS federal regulations.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding all pending issues including but not limited to estate receivables, 457 plan, and recent email from AUSA Elan Levey regarding HHS federal regulations on point.	0.40 600.00/hr	240.00
	MS Asset Dispos Revise Motion to Approve Second Consulting Agreement with Robert Lazo (.1); draft and preparation of email correspondence to Client Trustee J. Rund and attach along with consulting agreement and request to return signatures (.1)	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of Notice of Motion to Approve Second Consulting Agreement with Robert Lazo.	0.30 195.00/hr	58.50
8/18/2022	MS Asset Dispos Draft and preparation of email correspondence to Client Trustee J. Rund instructing him, if he hasn't already done so, to remit payment to Robert Lazo as there was no objection to his professional fee statement.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/18/2022	THC Asset Dispos Review another lengthy email from AUSA Elan Levey regarding HHS objects to the Trustee's motion to employ former director of Debtor's EHS program with lengthy cited authorities and prepare email to Trustee with draft response to AUSA Elan Levey.	1.00 600.00/hr	600.00
	THC Asset Dispos Review email from Trustee Rund regarding response to email from AUSA Elan Levey regarding OHS funds and use of OHS funds and prepare email response inquiring why OHS can't distribute OHS funds directly to EHS creditors if OHS funds are not property of estate why involve trustee.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with AUSA Elan Levey regarding all pending issues.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare outline of potential stipulation with AUSA Elan Levey on HHS potential objection to Trustee application to employ Cindy Debtor's former head of EHS Program.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding resolving potential objection by HHS to Trustee motion to approve agreement with former director of EHS Program.	0.20 600.00/hr	120.00
	KM Asset Dispos Telephone call and email to Newport Group, the administrator of 457 Plan.	0.10 450.00/hr	45.00
	KM Asset Dispos Telephone call from Newport Group regarding 457 plan.	0.20 450.00/hr	90.00
	KM Asset Dispos Correspondence to T. Casey regarding 457 plan.	0.10 450.00/hr	45.00
8/19/2022	THC Asset Dispos Telephone call with AUSA Elan Levey regarding resolving pending issues.	0.40 600.00/hr	240.00
	MS Asset Dispos Review and revise professional fee statement for Avantiico (.1); draft and preparation of email correspondence to Morten of Avantiico and request to sign the statement and we will file with the Court on his behalf (.1).	0.20 195.00/hr	39.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding 457 plan, lease issues, and my phone call this morning with AUSA Elan Levey	0.50 600.00/hr	300.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
	regarding resolution of potential HHS objection to Trustee motion to approve agreement with Debtor former EHS director.		
8/19/2022 MS	Asset Dispos Telephone call with T. Casey and instructions to prepare supplement to Trustee's Motion to Approve Consulting Agreement with Cindy Esquivel.	0.20 195.00/hr	39.00
THC	Asset Dispos Telephone call with paralegal Marissa Silva regarding instructions regarding preparing supplement to Trustee motion to approve agreement with EHS director to resolve potential objection from AUSA Elan Levey on behalf of HHS.	0.30 600.00/hr	180.00
MS	Asset Dispos Draft and preparation of Supplement to the Trustee's Motion to Approve Consulting Agreement with Cindy Esquivel (.4); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.50 195.00/hr	97.50
THC	Asset Dispos Review email from Elan Levey confirming the Trustee is not seeking to collect funds directly from HHS and prepare email response regarding same.	0.10 600.00/hr	60.00
THC	Asset Dispos Review email from Kerry Moynihan regarding 457 plan information and prepare email instructions regarding same.	0.10 600.00/hr	60.00
KM	Asset Dispos Draft Trustee motion to terminate 457 plan.	1.50 450.00/hr	675.00
8/22/2022 THC	Asset Dispos Review email from Attorney Moynihan to Newport, administrator of 457 plan, and prepare email to Trustee regarding same.	0.10 600.00/hr	60.00
THC	Asset Dispos Telephone call with Trustee Jason Rund regarding audit required on 403(b) plan, access to Debtor's financial data for plan and lease amount and position of landlord.	0.20 600.00/hr	120.00
THC	Asset Dispos Review Rabbi Trust produced by Newport and list of 457 plan participants.	0.20 600.00/hr	120.00
KM	Asset Dispos Continue drafting motion to terminate 457 plan.	2.20 450.00/hr	990.00
KM	Asset Dispos Analysis regarding 457 plan participants.	0.30 450.00/hr	135.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/22/2022	KM Asset Dispos Correspondence with Newport Group regarding 457 plan.	0.20 450.00/hr	90.00
	KM Asset Dispos Correspondence with client and T. Casey regarding 457 plan participants.	0.20 450.00/hr	90.00
8/23/2022	THC Asset Dispos Prepare email to Attorney Kerry Moynihan regarding Trustee motion to terminate 457 plan and liquidate investments, and to employ and compensate fund manager Charles Schwab.	0.30 600.00/hr	180.00
8/24/2022	MS Asset Dispos Telephone call with T. Casey regarding preparing agreement with Iron Mountain and discuss release language.	0.10 195.00/hr	19.50
	THC Asset Dispos Review email from Cindy regarding EHS receivable and prepare email response regarding same.	0.10 600.00/hr	60.00
	MS Asset Dispos Continue drafting Settlement Agreement with Iron Mountain (.5); draft and preparation of email correspondence to T. Casey regarding same and provide draft agreement for his review (.1).	0.60 195.00/hr	117.00
	THC Asset Dispos Review and revise the Trustee's agreement with Iron Mountain.	0.50 600.00/hr	300.00
	THC Asset Dispos Prepare email to Trustee Jason Rund with copy of draft Agreement w/with Iron Mountain.	0.10 600.00/hr	60.00
8/25/2022	MS Asset Dispos Discussion with T. Casey regarding insurance policy with Gallagher; confirm that it was provided by Debtor's counsel and we have not had any contact with them.	0.10 195.00/hr	19.50
	MS Asset Dispos Finalize professional fee statement for Avantiico (.1); draft and preparation of email correspondence to K. Driggers with instructions to file and serve today (.1).	0.20 195.00/hr	39.00
	THC Asset Dispos Telephone call with Don Fife CPA regarding his preliminary analysis regarding insolvency and high salaries.	0.30 600.00/hr	180.00
	MS Asset Dispos Draft and preparation of email correspondence to Client Trustee J. Rund and attach Avantiico fee statement filed today.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/25/2022	KM Asset Dispos Continue drafting motion to terminate 457 plan.	1.20 450.00/hr	540.00
	KM Asset Dispos Correspondence to Newport Group, the administrator of 457 Plan regarding 457 participants.	0.20 450.00/hr	90.00
8/26/2022	MS Asset Dispos Review and revise Motion and Notice of Motion to Approve Second Consulting Agreement with Robert Lazo (.2); identify and prepare exhibit in support (.1); draft and preparation of email correspondence to K. Driggers with instructions to obtain T. Casey's signatures, file and serve (.1).	0.40 195.00/hr	78.00
	KM Asset Dispos Continue drafting motion to terminate 457 plan.	3.20 450.00/hr	1,440.00
8/29/2022	THC Asset Dispos Review JLK Rosenberger certification requirements, Conditions for Plan Management And ERISA Audit and Engagement Letter to prepare for scheduled conference call.	0.40 600.00/hr	240.00
8/30/2022	THC Asset Dispos Prepare email to Trustee Jason Rund my phone call yesterday with a Broadnax from LAEP regarding potential offer on Child 360 software and many open questions regarding same.	0.40 600.00/hr	240.00
	MS Asset Dispos Review Court docket for opposition to Trustee's Motion to Approve Consulting Agreement with Debtor's Former Director of the Early Head Start Program, Cindy Esquivel and Compensation; draft and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion.	0.60 195.00/hr	117.00
	MS Asset Dispos Draft and preparation of email correspondence to J. Rund and attach filed Motion to Approve Second Consulting Agreement with Robert Lazo.	0.10 195.00/hr	19.50
	THC Asset Dispos Review email from Attorney Ron Vera for Los Angeles Education Partnership describing the assets his client may be interested in purchasing and prepare responsive email requesting offer stating what dollar amount his client is offering to pay.	0.20 600.00/hr	120.00
8/31/2022	THC Asset Dispos Telephone call with Attorney Ron Vera for Los Angeles Education Partnership regarding possible sale of certain Debtor software and next steps.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/31/2022	MS Asset Dispos Commence drafting Motion to Approve Agreement with JLKR and Compensation.	1.20 195.00/hr	234.00
	KM Asset Dispos Continue drafting motion to terminate 457 plan.	1.50 450.00/hr	675.00
9/1/2022	MS Asset Dispos Review entered Order Approving Agreement with C. Esquivel; forward to K. Driggers with instructions to serve on interested parties and prepare and file proof of service of same.	0.10 195.00/hr	19.50
	THC Asset Dispos Review entered order approving Trustee's agreement with Cindy and prepare text to Cindy requesting written status report.	0.20 600.00/hr	120.00
	THC Asset Dispos Review letter from Attorney Corey Weber to Gallagher requesting documents and prepare email to Corey regarding same.	0.20 600.00/hr	120.00
9/2/2022	MS Asset Dispos Telephone call with T. Casey regarding revisions to the engagement letter and addendum; make revisions; email T. Casey regarding same.	0.20 195.00/hr	39.00
	MS Asset Dispos Continue drafting Motion to Approve Agreement with JLKR.	0.50 195.00/hr	97.50
	KM Asset Dispos Finalize Trustee motion to reject 457 plan.	1.50 450.00/hr	675.00
9/5/2022	THC Asset Dispos Review email from Attorney Ron Vera for LAEP regarding interest in acquiring potential programs and software and prepare email response regarding same.	0.20 600.00/hr	120.00
9/6/2022	MS Asset Dispos Review and revise Motion to Approve JLKR Agreement and Compensation.	0.20 195.00/hr	39.00
	MS Asset Dispos Discussion with T. Casey regarding revised engagement letter and I believe an additional revision is required; make required revision; prepare email correspondence to D. Luna at JLKR and attach revised engagement letter and provide location of latest revision.	0.20 195.00/hr	39.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding all pending issuers.	0.40 600.00/hr	240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/6/2022	THC Asset Dispos Telephone call with special counsel Corey Weber regarding his access to electronic data.	0.10 600.00/hr	60.00
9/7/2022	MS Asset Dispos Telephone call with T. Casey regarding making certain revisions to the JLKR engagement letter and addendum.	0.20 195.00/hr	39.00
	MS Asset Dispos Revisions to JLKR engagement letter and addendum (.2); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Telephone call with T. Casey regarding revisions to JLKR engagement letter and addendum (.1); make additional revisions and forward to T. Casey via email (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Telephone call with T. Casey regarding revising Motion to Approve JLKR agreement asap for purposes of sending to J. Rund for signature.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to Motion to Approve JLKR agreement and prepare Declaration of J. Rund in support (.5); draft and preparation email correspondence to T. Casey regarding same and request further instructions on sending all documents to J. Rund to sign (.1).	0.60 195.00/hr	117.00
	MS Asset Dispos Draft and preparation of email correspondence to J. Rund and attach Motion to Approve JLKR agreement; engagement letter; and addendum to engagement letter and request J. Rund provide signatures to all documents.	0.10 195.00/hr	19.50
	THC Asset Dispos Review email from Attorney Jacqueline Price for Iron Mountain and draft agreement with her red edits to draft agreement (.3) and prepare email to Trustee Jason Rund regarding same (.2).	0.50 600.00/hr	300.00
9/8/2022	MS Asset Dispos Draft and preparation of Notice of Trustee's Motion for Approval of Agreement with JLKR, CPA.	0.40 195.00/hr	78.00
	MS Asset Dispos Revisions to Motion to Approve Agreement with JLKR and discuss same with T. Casey (.1); draft and preparation of email correspondence to J. Rund and attach revised Motion and explain the revisions and they won't affect his signature page (.2).	0.30 195.00/hr	58.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/8/2022	MS Asset Dispos Discussion with T. Casey regarding revisions required to Notice of Motion and Motion to Approve Agreement with JLKR to include additional information regarding terminating 457 Plan and payment to JLKR.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to the Motion to Approve Agreement with JLKR to include additional information regarding terminating 457 Plan and payment to JLKR and discuss same with T. Casey (.2); draft and preparation of email correspondence to J. Rund and attach revised Motion with a request to review, approve and forward his Declaration in support (.1)	0.30 195.00/hr	58.50
	MS Asset Dispos Revisions to the Notice of Motion to Approve Agreement with JLKR to include additional information regarding terminating 457 Plan and payment to JLKR and discuss same with T. Casey (.1); identify and prepare exhibit in support and forward to T. Casey (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of email correspondence to J. Rund advising that no objection to the Avantiico professional fee statement was made and to pay the invoice.	0.10 195.00/hr	19.50
9/9/2022	MS Asset Dispos Review email from K. Driggers and prepare responsive email regarding service of Motion and Notice today.	0.10 195.00/hr	19.50
9/12/2022	THC Asset Dispos Conference call with special counsel Corey Weber, Trustee Jason Rund, and IT Director Robert Lazo regarding migrating electronic data to Corey's firm, and certain electronic data Corey needs asap.	0.40 600.00/hr	240.00
	THC Asset Dispos Conference call with special counsel Corey Wever and Trustee Jason Rund regarding insurance policies and tail coverage.	0.20 600.00/hr	120.00
9/15/2022	THC Asset Dispos Prepare email to Corey Weber regarding his access to electronic data and pending issue regarding 457 plan and legal authorities indicate the 457 plan participants will not receive a distribution as plan funds are property of the bankruptcy estate.	0.20 600.00/hr	120.00
	THC Asset Dispos Review red line revisions to agreement from Attorney Jacqueline Price for Iron Mountain (.2) and prepare email response regarding Trustee accepts revisions and return final version with signatures (.2)	0.40 600.00/hr	240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/15/2022	THC Asset Dispos Review report from Cindy Monsavias and analyze the Trustee's potential causes of action (.3) and prepare email to Jason Rund regarding same (.1).	0.40 600.00/hr	240.00
9/16/2022	THC Asset Dispos Review email from Debtor counsel Michael Jenkins of Best Best & Krieger regarding Trustee employment of special counsel and potential causes of action and prepare email recommendation to Trustee.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Attorney Price with final, signed Agreement with Iron Mountain and prepare email response regarding same.	0.10 600.00/hr	60.00
	THC Asset Dispos Review email from Attorney Michael Jenkins of Best Best Krieger regarding communicating with special counsel and Child 360 Board wants to open a dialogue and review email from Trustee regarding same (.2) and prepare email to special counsel Corey Weber regarding same (.1).	0.30 600.00/hr	180.00
9/19/2022	THC Asset Dispos Review email from Trustee regarding audit of plan and JKL Rosenberger needs data from Insperity and telephone call with paralegal Marissa regarding same.	0.10 600.00/hr	60.00
	MS Asset Dispos Review email regarding items needed from Insperity for 403(b) audit and telephone call with T. Casey regarding same.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of email correspondence to K. Burrer at Greenberg Traurig introducing myself and request for a telephone call to discuss documents required by the Trustee and his accountants to complete the 403(b) audit.	0.30 195.00/hr	58.50
9/20/2022	MS Asset Dispos Telephone call with to K. Burrer at Greenberg Traurig following up on my email of last night, leave voice mail message; draft and preparation of email correspondence to T. Casey and J. Rund regarding same.	0.10 195.00/hr	19.50
9/21/2022	MS Asset Dispos Draft and preparation of email correspondence to K. Burrer and request to provide Robyn at Insperity's telephone number to reach out to her.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/21/2022	MS Asset Dispos Draft and preparation of email correspondence to Martin at JLKR LLP regarding availability for a phone call today with Robyn as she has left me a voice mail.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with paralegal Marissa regarding push back from Insperity and pending audit of estate retirement plan and documents needed from Insperity.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Attorney Karl Burrer of Greenberg Taurig regarding documents requests from his client Insperity.	0.20 600.00/hr	120.00
	MS Asset Dispos Several attempts to call Robyn with no luck; email Martin at JLKR regarding calling Robyn and conferencing me in.	0.10 195.00/hr	19.50
	MS Asset Dispos Conference call with Robyn at Insperity and Martin at JLKR regarding 403(b) plan audit; discuss documents required by auditor for 2021 to complete the audit; Robyn advised they likely do not have everything on Martin's list and discussed alternative documents, timing of providing everything (.3); follow up call with Martin regarding same (.1).	0.40 195.00/hr	78.00
	MS Asset Dispos Telephone call with T. Casey regarding results of the conference call with Robyn at Insperity and Martin at JLKR.	0.10 195.00/hr	19.50
	MS Asset Dispos Further phone calls with T. Casey regarding contacting counsel for Insperity to obtain documents for auditor as we are under deadline to complete the 403(b) audit, advising Trustee regarding same and instructions to send confirming email to Robyn at Insperity regarding phone call today.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of email correspondence to Robyn regarding memorializing our conversation today regarding providing documents/reports/information to Martin for the 403(b) audit.	0.20 195.00/hr	39.00
	MS Asset Dispos Review Court docket for opposition to Trustee's Motion to Approve Second Consulting Agreement with R. Lazo and Compensation; draft and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion.	0.60 195.00/hr	117.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/21/2022	THC Asset Dispos Telephone call with Trustee Jason Rund regarding push back by Insperity on request for documents regarding estate's ERC.	0.10 600.00/hr	60.00
9/22/2022	MS Asset Dispos Revise, finalize Order Approving Second Consulting Agreement with Debtor's Former IT Director and Compensation.	0.10 195.00/hr	19.50
	THC Asset Dispos Review emails from special counsel Corey Weber and Trustee Jason Rund regarding purchasing tail coverage and potential need to prepare and file Trustee ex parte application to pay tail coverage pollicy.	0.30 600.00/hr	180.00
	MS Asset Dispos Discussion with T. Casey regarding obtaining tail coverage insurance for D&O claims.	0.10 195.00/hr	19.50
	THC Asset Dispos Conference call with Trustee Jason Rund, special counsel Corey Weber and Jason Kamorsky regarding extending tail coverage for certain policies, and filing ex parte application for order to pay cost of premiums to extend reporting and tail coverage.	0.70 600.00/hr	420.00
9/23/2022	THC Asset Dispos Review email from Attorney Jackie Price for Iron Mountain regarding settlement agreement and Trustee 9019 motion and prepare email response regarding same.	0.10 600.00/hr	60.00
	THC Asset Dispos Review email from special counsel Cory Weber regarding draft motion to pay insurance premiums and application to shorten time for hearing (.2) and revise Trustee's draft Declaration and return to Cory (.3)	0.50 600.00/hr	300.00
	THC Asset Dispos Telephone call with client Trustee Jason Rund regarding application to shorten time to pay insurance premium to extend reporting period and tail coverage and my revision to his supporting declaration.	0.20 600.00/hr	120.00
	THC Asset Dispos Conference call with Cindy and Trustee regarding EHS receivable.	0.70 600.00/hr	420.00
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers regarding providing creditor with BNC information to sign up to receive electronic notice.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/23/2022	MS Asset Dispos Telephone call with K. Driggers regarding sending creditor link to the BNC to sign up to receive notice in the case.	0.10 195.00/hr	19.50
	MS Asset Dispos Review Court docket for opposition to Trustee's Motion to Approve Agreement with JLKR; draft and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion; draft and preparation of email correspondence to K. Driggers and attach all and to confirm next Monday no opposition was filed and if not, to process the Declaration and Order..	0.70 195.00/hr	136.50
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding background and information relating to 403(b) audit, attempts to gain information required, deadline provide by Insperity and contact information for all parties involved.	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of email correspondence to Martin at JLKR regarding our call to counsel for Insperity and to follow up with T. Casey and J. Rund Monday if he does not get what he needs as I will be out of the office all week.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Settlement Agreement between the Chapter 7 Trustee and Landlord John Hancock Life Insurance Company.	1.50 195.00/hr	292.50
	MS Asset Dispos Review Trustee's Motion to Terminate the 403(b) Plan (.2); prepare email correspondence to T. Casey regarding same and provide additional potential deadlines to adhere to (.1).	0.30 195.00/hr	58.50
9/26/2022	THC Asset Dispos Review recently entered Order approving Trustee motion to approve second agreement with Lazo and prepare email to Triustee and Robert Lazo regarding same.	0.20 600.00/hr	120.00
9/28/2022	THC Asset Dispos Review email from auditor Martin and prepare email to Attorney Karl Burrer for Insperity requesting documents, citing to Section 704(a)(11) and explain the Trustee's duty and deadlines he is facing to file certain tax forms to complete audit of employee benefit plan and terminate plan.	0.50 600.00/hr	300.00
	THC Asset Dispos Telephone call with auditor Martin regarding he has not been able to contact Robyn at Insperity and she is not responding to request for	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	documents and pending deadline for Trustee and advise I will contact Attorney Karl Burrer at Greenberg Taurig for Insperity.		
9/28/2022	THC Asset Dispos Review email from special counsel Cory Weber regarding counsel for Almodavar and potential conflict.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding insurance policies and audit documents.	0.10 600.00/hr	60.00
9/29/2022	THC Asset Dispos Review draft demand letter from special counsel to carrier and analyze issue of sources of funding.	0.70 600.00/hr	420.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding statement oif background facts in draft demand letter to carrier.	0.40 600.00/hr	240.00
	THC Asset Dispos Telephone call with special counsel Corey Weber regarding statement of background facts in draft demand letter to carrier and sources of funding to Child 360.	0.10 600.00/hr	60.00
10/3/2022	THC Asset Dispos Review email from AUSA Elan Levey regarding potential settlement with OHS and her attached analysis of filed claims.	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding analysis of settlement request by AUSA Elan Levey for OHS and recommend counter regarding funding part of settlement with Landlord Hancock.	0.50 600.00/hr	300.00
	MS Asset Dispos Commence drafting Motion to Approve Settlement Agreement with Iron Mountain.	1.20 195.00/hr	234.00
10/4/2022	THC Asset Dispos Telephone call with paralegal M. Silva regarding preparing Trustee 9019 Motion to Approve Settlement Agreement with Iron Mountain.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding proposal from AUSA Elan Levey for Office of Head Start and time entries from auditor Martin and terms of Court order approving employment and compensation	0.30 600.00/hr	180.00
	MS Asset Dispos Discussion with T. Casey regarding filing professional fee statement for JLKR; future agreement with US Attorney's office; revised	0.20 195.00/hr	39.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	agreement with the Landlord on their administrative claim and draft 9019 motion with Iron Mountain should be completed today for his review.		
10/4/2022	MS Asset Dispos Draft and preparation of Professional Fee Statement for JLKR.	0.20 195.00/hr	39.00
	MS Asset Dispos Review and revise JLKR Professional Fee Statement (.1); draft and preparation of email correspondence to D. Luna at JLKR and request to review, sign and send signature back to our office for filing with the Court (.1).	0.20 195.00/hr	39.00
	THC Asset Dispos Prepare email to AUSA Elan Levey regarding agreement between OHS and the Trustee.	0.10 600.00/hr	60.00
	MS Asset Dispos Forward Iron Mountain Settlement Agreement to T. Casey and request signature so we can send fully executed Settlement Agreement to counsel for Iron Mountain.	0.10 195.00/hr	19.50
	MS Asset Dispos Continue drafting Motion to Approve Settlement Agreement with Iron Mountain.	1.00 195.00/hr	195.00
10/5/2022	MS Asset Dispos Telephone call with T. Casey regarding compromise with Iron Mountain and adding more to the 9019 motion.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers confirming service of professional fee statement for JLKR and to file and serve today.	0.10 195.00/hr	19.50
	MS Asset Dispos Two telephone calls with T. Casey regarding Settlement Agreement with Iron Mountain and monthly storage costs.	0.20 195.00/hr	39.00
	THC Asset Dispos Review and revise draft Trustee 9019 motion to approve settlement agreement with Iron Mountain.	0.20 600.00/hr	120.00
	MS Asset Dispos Review and revise Motion to Approve Settlement Agreement with Iron Mountain (.5); draft and preparation of Declaration of Trustee J. Rund in support (.6); draft and preparation of email correspondence to T. Casey regarding Motion in final for sending to Client Trustee for review and signature (.1).	1.20 195.00/hr	234.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/6/2022	MS Asset Dispos Identify and prepare exhibit in support of Trustee's Motion to Approve Settlement Agreement with Iron Mountain.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to J. Price for Iron Mountain and attach fully executed settlement agreement.	0.10 195.00/hr	19.50
	MS Asset Dispos Review email from J. Rund regarding revising his Declaration in support of the 9019 Motion and telephone call with T. Casey regarding same.	0.10 195.00/hr	19.50
	MS Asset Dispos Revise J. Rund's Declaration in support of the 9019 Motion and prepare email correspondence to J. Rund and attach revised Declaration for his review and approval.	0.20 195.00/hr	39.00
	MS Asset Dispos Revise, finalize 9019 Motion with Iron Mountain and forward to K. Driggers with instructions to file and serve today.	0.10 195.00/hr	19.50
	MS Asset Dispos Review filed professional fee statement for JLKR and calendar objection deadline and to pay their fees if no objection is filed.	0.10 195.00/hr	19.50
	THC Asset Dispos Meeting with paralegal Marissa Silva regarding instructions regarding preparing agreement with Office of Head Start, terms of agreement and exhibits to 9019 motion to approve the agreement.	0.30 600.00/hr	180.00
10/13/2022	MS Asset Dispos Review Early Head Start grant documents in preparation of drafting settlement agreement.	0.60 195.00/hr	117.00
10/17/2022	THC Asset Dispos Telephone call with paralegal Marissa regarding preparing draft settlement agreement with Office of Head Start and terms.	0.10 600.00/hr	60.00
	MS Asset Dispos Telephone call with T. Casey regarding recitals for the Settlement Agreement with the Office of Head Start/Health and Human Resources.	0.10 195.00/hr	19.50
	MS Asset Dispos Continue reviewing grant provided to the Debtor by the Office of Head Start, applicable regulations and authorities on the disbursement of these funds to certain creditors, they are not property of the estate and	0.70 195.00/hr	136.50

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
	review chart of creditors that should be paid with the remaining grant funds maintained by OHS.		
10/17/2022 MS	Asset Dispos Draft and preparation of Settlement Agreement with Office of Head Start.	1.60 195.00/hr	312.00
10/18/2022 MS	Asset Dispos Telephone call with T. Casey regarding confirming the entity/party regarding the agreement with Office of Head Start.	0.10 195.00/hr	NO CHARGE
MS	Asset Dispos Draft and preparation of email correspondence to J. Rund regarding no objection to professional fee statement of JLKR and to make payment to them according to the fee statement.	0.10 195.00/hr	19.50
MS	Asset Dispos Review and revise Settlement Agreement with Office of Head Start.	0.40 195.00/hr	78.00
THC	Asset Dispos Review and revise draft settlement agreement with Office of Head Start.	0.20 600.00/hr	120.00
10/19/2022 THC	Asset Dispos Review and revise settlement with Office of Head Start.	0.40 600.00/hr	240.00
THC	Asset Dispos Telephone call with Trustee Jason Rund regarding LA School District may want to purchase certain Intellectual Property and Trustee motion regarding 457 plan.	0.20 600.00/hr	120.00
10/20/2022 THC	Asset Dispos Review and revise the draft settlement agreement with Office of Head Start.	0.60 600.00/hr	360.00
THC	Asset Dispos Meeting with paralegal Marissa Silva regarding instructions regarding extended insurance policies to preserve value of the Trustee's potential causes of action against officer and directors and obtain insurance premium invoice and coordinate with Trustee and special counsel.	0.20 600.00/hr	120.00
MS	Asset Dispos Review email from T. Casey regarding contacting Gallagher for invoice for extended coverage of D&O Policy and discussion with him regarding same.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/20/2022	THC Asset Dispos Continue to review and revise draft settlement agreement with Office of Head Start regarding OHS payment to estate.	0.60 600.00/hr	360.00
	THC Asset Dispos Review Office of Head Start federal regulations and revise draft settlement agreement with Office of Head Start.	0.50 600.00/hr	300.00
	THC Asset Dispos Telephone call with Trustee regarding revisions to agreement with lessor John Hancock counsel.	0.10 600.00/hr	60.00
	MS Asset Dispos Review and revise Settlement Agreement with OHS as requested by T. Casey.	0.30 195.00/hr	58.50
10/21/2022	MS Asset Dispos Telephone call to Peter at Gallagher insurance and leave voice mail; telephone call to Jenna at Gallagher insurance and leave voice mail; Draft and preparation of email correspondence to Peter and Jenna memorializing my voice mails and status of providing the invoice for the Trustee to pay for the Extended Reporting Period for the D&O Policy.	0.40 195.00/hr	NO CHARGE
	MS Asset Dispos Review email from T. Casey and prepare responsive email confirming I left voice mails with both Peter and Jenna at Gallagher insurance.	0.10 195.00/hr	NO CHARGE
	THC Asset Dispos Telephone call with paralegal Marissa Silva regarding insurance invoice regarding extended coverage for D&O insurance and lease agreement with Hancock.	0.10 600.00/hr	60.00
	MS Asset Dispos Telephone call with T. Casey regarding invoice from Gallagher.	0.10 195.00/hr	NO CHARGE
	MS Asset Dispos Draft and preparation of email correspondence to Client Trustee J. Rund forwarding email from Gallagher attaching invoice (.1); telephone call with J. Rund regarding same and payment issued to Travelers from the forfeiture account and he will follow up and if not paid, he will issue payment (.1).	0.20 195.00/hr	39.00
10/24/2022	MS Asset Dispos Telephone call with T. Casey regarding my phone call with J. Rund on Friday and today he will pay the two invoices on the insurance through Travelers and the D&O Extended policy.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/24/2022	THC Asset Dispos Review email from Lazo regarding latest invoice and prepare email instructions to paralegal Marissa regarding same and confirm Lazo's latest invoice falls within scope of second Lazo Order in order for Trustee to pay it.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Robert Lazo regarding his latest invoice and filing his fee statement with the Court.	0.10 600.00/hr	60.00
	MS Asset Dispos Review email from T. Casey regarding invoice from Avantiico; review files and prepare responsive email that invoice is okay to pay after the professional fee statement is filed and no one objects.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with Robert Lazo regarding inquiry by LACOE regarding possible purchase of Debtor's data.	0.20 600.00/hr	120.00
10/25/2022	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding filing Declaration of Non Opposition and uploading Order on the 9019 Motion with Iron Mountain.	0.10 195.00/hr	19.50
	MS Asset Dispos Review Court docket for opposition to Trustee's 9019 Motion with Iron Mountain; draft and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion.	0.60 195.00/hr	117.00
	THC Asset Dispos Telephone call with Trustee regarding interest by LACOE in purchasing Child 360 data and 457 plan.	0.10 600.00/hr	60.00
	THC Asset Dispos Meeting with paralegal Marissa regarding finalizing motion to file termination of 457 plan.	0.20 600.00/hr	120.00
	MS Asset Dispos Discussion with T. Casey regarding 457 plan and the status of the receivables.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of professional fee statement number 2 for Avantiico, Inc.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/26/2022	THC Asset Dispos Review email from Attorney Ron Vera regarding LAEP request to communicate with Robert Lazo and prepare responsive email regarding same and I gave such authority to Robert Lazo last week.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email instructions to Robert Lazo regarding do not incur further fees responding to inquiries from LAEP and request his estimate of additional time he may need.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Michelle Broadnax of LAEP regarding LAEP may need Lazo's future fees performing search for LAEP and prepare email to Trustee regarding same and note time estimate by Lazo is exponentially more than time estimate from LAEP.	0.30 600.00/hr	180.00
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey and attached Avantiico's professional fee statement for review and approval.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of responsive email to T. Casey regarding I do not see a recent invoice from R. Lazo for purposes of preparing professional fee statement.	0.10 195.00/hr	19.50
10/27/2022	THC Asset Dispos Review email from Robert Lazo regarding LAEP requests for information and prepare email response to him regarding the Trustee has agreed to LAEP's offer to pay his further fees for further searching Child 360 data for LAEP and instructions regarding same.	0.40 600.00/hr	240.00
	THC Asset Dispos Review email from Michele Broadnax and Attorney Ron Vera for LAEP regarding LAEP will directly compensate Lazo for additional work he performs and prepare responsive email regarding same.	0.30 600.00/hr	180.00
	THC Asset Dispos Review Order entered yesterday approving Trustee motion to approve settlement with Iron Mountain and prepare email to client Trustee Jason Rund regarding same and instructions regarding he is now authorized to pay \$4,000 to Iron Mountain for destruction of records and attach order, motion and request copy to Attorney Jackie Price for Iron Mountain.	0.50 600.00/hr	300.00
10/28/2022	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding confirming the Avantiico professional fee statement is okay to send for signature.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/28/2022	MS Asset Dispos Draft and preparation of instructions to K. Driggers regarding serving 9019 Order on interested parties and filing Proof of Service if necessary.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Morten at Avantiico and attach second professional fee statement and request to date, sign and return.	0.10 195.00/hr	19.50
10/31/2022	THC Asset Dispos Review email from AUSA Elan Levey and her attached red lined revisions to the Trustee's settlement agreement with OHS.	0.30 600.00/hr	180.00
11/1/2022	THC Asset Dispos Review red lined version of agreement (.2) and prepare email to AUSA Elan Levey regarding term in her red lined version of agreement regarding Office of Head Start required procedure for estate to receive the settlement funds and prepare email response to Elan Levey regarding same (.3).	0.50 600.00/hr	300.00
	THC Asset Dispos Review responsive email from Elan Levey regarding how Office of Head Start will make settlement payment and she needs more information from Office of Head Start regarding electronic program the Trustee must access to receive payment and prepare email to Trustee regarding same.	0.20 600.00/hr	120.00
	MS Asset Dispos Conference call with T. Casey, E. Levey and Patrick from OHS regarding payment from the OHS system to the Trustee for purposes of providing payments to certain creditors from the earmarked funds, discuss logistics for completing task up Court approval of Settlement Agreement with OHS (.2); meeting with T. Casey after conference call (.1).	0.30 195.00/hr	58.50
	THC Asset Dispos Conference call with AUSA Elan Levey, Attorney Patrick as in house counsel for Office of Head Start, Trustee Jason Rund and my paralegal Marissa Silva regarding procedures to implement proposed settlement agreement through Office of Head Start website.	0.30 600.00/hr	180.00
	MS Asset Dispos Review email from Heather at Avantiico regarding additional unpaid invoices; review all invoices received to date and note potential missing invoices; draft and preparation of email correspondence to Heather to provide me with two missing invoices pursuant to her attachment.	0.30 195.00/hr	58.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
11/1/2022	MS Asset Dispos Review billing provided by Lazo; review his prior fee statement and fees paid; review the second Court approved agreement with Lazo; prepare responsive email to T. Casey regarding same and confirm his fees are okay to pay.	0.20 195.00/hr	39.00
	THC Asset Dispos Review email from Robet Lazo and prepare email to Trustee regarding same regarding his monthly invoices.	0.10 600.00/hr	60.00
	MS Asset Dispos Draft and preparation of Professional Fee Statement (Second) for Robert Lazo (.1); draft and preparation of email correspondence to R. Lazo and attach and request to date, sign and return and our office will file with the Court (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Review invoice from JLKR for balance owed on their invoice for the audit of the 403(b) plan, review prior invoice and fee statement (.1); draft and preparation of Professional Fee Statement (Second) for JLKR (.1); draft and preparation of email correspondence to Daryl Luna at JLKR and request to date, sign and return and our office will file with the Court (.1).	0.30 195.00/hr	58.50
	THC Asset Dispos Prepare email to Trustee recommending letter to all participants in 457 plan before filing motion terminating 457 plan.	0.10 600.00/hr	60.00
11/2/2022	MS Asset Dispos Review email and signed professional fee statement from Daryl Luna of JLKR and attach his latest invoice (.1); draft and preparation of email correspondence to Daryl confirming receipt and draft and preparation of email correspondence to K. Driggers and attach statement with instructions to file with the Court today (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Review email and signed professional fee statement from Robert Lazo and attach his latest invoice (.1); draft and preparation of email correspondence to Robert confirming receipt and draft and preparation of email correspondence to K. Driggers and attach statement with instructions to file with the Court today (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Review email from K. Driggers regarding serving both professional fee statements and prepare responsive email regarding same.	0.10 195.00/hr	19.50
11/3/2022	MS Asset Dispos Review email from R. Lazo and Avantiico's latest invoice; review prior invoices and review Court approved motion (.2); draft and preparation	0.30 195.00/hr	58.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	of email correspondence to L. Gitnick regarding confirming payment was forwarded to Avantiico pursuant to the Motion (.1).		
11/3/2022 MS	Asset Dispos Review all invoices provided by Avantiico; review Motion to Approve Consulting Agreement and Order; reconcile all invoices with payments made by the Trustee; draft and preparation of lengthy email correspondence to Heather at Avantiico laying out all invoices and payments made by the Trustee; list invoices that appear to have not yet been paid and to confirm same so that I may update and resend the professional fee statement to Avantiico.	0.80 195.00/hr	156.00
11/8/2022 THC	Asset Dispos Telephone call with client Trustee Jason Rund regarding OHS position regarding access to OHS system for settlement payment and pending Debtor license with Microsoft.	0.20 600.00/hr	120.00
11/10/2022 MS	Asset Dispos Draft and preparation of email correspondence to K. Driggers regarding J. Rund forwarded check to Iron Mountain on October 31, 2022.	0.10 195.00/hr	19.50
THC	Asset Dispos Prepare email to Trustee regarding releasing 2004 future transcripts to creditor counsel Zev per his request.	0.10 600.00/hr	60.00
11/11/2022 MS	Asset Dispos Review email from Avantiico regarding response to my prior request for confirmation of certain invoices; review provided invoices; revise professional fee statement; draft and preparation of email correspondence to Heather and attach revised professional fee statement and email to Heather for signature.	0.30 195.00/hr	58.50
MS	Asset Dispos Draft and preparation of email correspondence to K. Driggers and attach signed Avantiico professional fee statement with enclosures and instructions to file and serve today.	0.10 195.00/hr	19.50
11/14/2022 THC	Asset Dispos Telephone call with Trustee regarding Trustee motion to terminate 457 plan and evidence to date regarding the Trustee's potential causes of action against officers and directors.	0.30 600.00/hr	180.00
11/15/2022 MS	Asset Dispos Draft and preparation of email correspondence to Client Trustee J. Rund to pay invoices of the professionals (JLKR and Lazo) as there was no objection to their filed fee statements.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
11/15/2022 MS	Asset Dispos Review Settlement Agreement with Iron Mountain and calendar deadline to provide destruction certificate.	0.10 195.00/hr	19.50
11/16/2022 MS	Asset Dispos Draft and preparation of email correspondence to L. Gitnick at Client Trustee J. Rund's office regarding providing details regarding payment to Iron Mountain for the destruction of the Debtor's records.	0.10 195.00/hr	19.50
THC	Asset Dispos Review and revise the Trustee's motion to terminate 457 plan.	1.00 600.00/hr	600.00
11/17/2022 MS	Asset Dispos Discussion with T. Casey regarding Charles Schwab account/statements regarding 457 plan; research client files regarding same; advise T. Casey no Charles Schwab statements were located.	0.20 195.00/hr	39.00
THC	Asset Dispos Prepare email to Karen Christ regarding evidence for Trustee motion to terminate 457 plan.	0.10 600.00/hr	60.00
THC	Asset Dispos Review and revise the Trustee's motion to terminate the 457 plan.	1.50 600.00/hr	900.00
THC	Asset Dispos Prepare email to Trustee Jason Rund regarding draft Trustee motion to terminate 457 plan and liquidate plan investments.	0.20 600.00/hr	120.00
MS	Asset Dispos Review and revise Motion to Reject 457 Plan and Turnover Funds.	1.00 195.00/hr	195.00
11/18/2022 THC	Asset Dispos Telephone call with Trustee Jason Rund regarding draft Trustee motion to terminate the 457 plan and term allowing participants of plan to file unsecured claims, and question by Lazo regarding pending microsoft licensing fees.	0.30 600.00/hr	180.00
THC	Asset Dispos Telephone call with Robert Lazo regarding no access to Child 360 electronic database unless Microsoft monthly licensing fees paid and provide credit card info to maintain estate licensing fee.	0.30 600.00/hr	180.00
THC	Asset Dispos Prepare email to Karen Crist regarding evidence for Trustee's motion to terminate the Child 360 457 plan and liquidate the 457 plan investments.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
11/18/2022	THC Asset Dispos Prepare email to Attorney Karl Burrer of Greenburg Taurig regarding request for information on when earned income credit will be received by the Trustee.	0.30 600.00/hr	180.00
	THC Asset Dispos Review email from Karen Crist of Newport Group regarding future Trustee motion to terminate 457 plan and prepare email response regarding same.	0.10 600.00/hr	60.00
11/21/2022	THC Asset Dispos Prepare follow up email to AUSA Elan Levey regarding follow up regarding how OHS will make proposed distribution payment.	0.10 600.00/hr	60.00
	MS Asset Dispos Review and revise Motion to Terminate the Debtor's 457 Plan and Rabbi Trust (.2); draft and preparation of Declaration of J. Rund in support (.8).	1.00 195.00/hr	195.00
	MS Asset Dispos Draft and preparation of Notice of Trustee's Motion to Terminate the Debtor's 457 Plan.	0.40 195.00/hr	78.00
11/23/2022	MS Asset Dispos Revise Declaration of J. Rund in support of Motion to Terminate 457 Plan pursuant to T. Casey's instructions and email him regarding same.	0.60 195.00/hr	117.00
	THC Asset Dispos Review email from AUSA Elan Levey regarding her latest revisions to attached settlement agreement with the Trustee regarding agreed upon method for obtaining settlement payment from OHS and procedure for issuing settlement check to the Trustee (.3) and prepare email to Trustee regarding same with recommendation (.2)	0.50 600.00/hr	300.00
	THC Asset Dispos Prepare email to Karen Crist of Newport Group regarding my follow up regarding requesting confirmation no fees or commissions charged upon liquidation of 457 plan and evidence needed for the Trustee's motion.	0.20 600.00/hr	120.00
11/28/2022	THC Asset Dispos Review and revise the Trustee's motion to terminate the 457 plan and to liquidate the Plan Investments, and review and revise the Trustee's supporting Declaration.	0.60 600.00/hr	360.00
	THC Asset Dispos Prepare email instructions to paralegal Marissa Silva regarding instructions regarding notice to all participants of the Trustee's motion	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	to terminate 457 plan and researching all plan participants to ensure notice to their personal addresses.		
11/28/2022	THC Asset Dispos Telephone call with Karen Crist of Newport Group regarding explain terms of motion I will be filing on behalf of Trustee and evidence for the motion.	0.20 600.00/hr	120.00
11/29/2022	MS Asset Dispos Revise, finalize Motion to Terminate 457 Plan (.3); draft and preparation of Table of Contents and Table of Authorities (.7).	1.00 195.00/hr	195.00
	MS Asset Dispos Revise, finalize Notice of Motion to Terminate 457 Plan.	0.20 195.00/hr	39.00
	MS Asset Dispos Identify and prepare exhibits in support of Motion to Reject the 457 Plan.	0.30 195.00/hr	58.50
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding final version of Trustee motion to terminate the 457 pan and to turnover the funds and request signature on his supporting declaration and discuss latest draft of settlement agreement revised by Elan Levey regarding distribution of OHS funds.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to AUSA Elan Levey regarding the Trustee accepts her latest revisions to the settlement agreement and request approval from LACOE.	0.10 600.00/hr	60.00
12/2/2022	THC Asset Dispos Review email from Jonathan Maloney for Newport Group regarding the Trustee's future motion to terminate the 457 plan and turnover the sale proceeds and prepare email response regarding his list of issues.	0.30 600.00/hr	180.00
	MS Asset Dispos Telephone call with T. Casey regarding future motion to reimburse him for monthly Microsoft charges and calendar same.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with K. Driggers regarding filing and serving of the Motion to Terminate the 457 Plan.	0.10 195.00/hr	19.50
	MS Asset Dispos Review email exchanges between T. Casey and Newport and email K. Driggers regarding same regarding service of future motion on all participants.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
12/2/2022	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers and attach Motion, Notice and exhibits regarding Termination of 457 Plan and instructions to forward to T. Casey for signature.	0.10 195.00/hr	19.50
12/6/2022	THC Asset Dispos Review email from AUSA Elan Levey and her attached, latest version of the settlement agreement approved by LACOE and OHS (.3) and prepare email response to Elan Levy regarding same (.1)	0.40 600.00/hr	240.00
	MS Asset Dispos Discussion with K. Driggers regarding making minor revisions to motion and notice prior to filing this week.	0.10 195.00/hr	19.50
	MS Asset Dispos Discussion with T. Casey regarding preparing 9019 Motion regarding settlement with the Office of Head Start.	0.10 195.00/hr	19.50
	MS Asset Dispos Commence drafting Motion to Approve Settlement Agreement with OHS pursuant to Federal Rules of Bankruptcy Procedure 9019.	1.80 195.00/hr	351.00
12/8/2022	MS Asset Dispos Research Newport Group, Inc. in California, Pennsylvania and Delaware for corporate headquarters and agent for service of process (.4); locate several addresses and forward to K. Driggers to include in service of Motion to Terminate Debtor's 457 Plan (.1).	0.50 195.00/hr	97.50
	MS Asset Dispos Further discussions with K. Driggers regarding service and revising Motion to Terminate Debtor's 457 Plan regarding exhibit and page number.	0.20 195.00/hr	39.00
12/12/2022	THC Asset Dispos Telephone call with 457 plan participant regarding recently filed motion to terminate plan and recommend she seek the advice of counsel.	0.10 600.00/hr	60.00
12/13/2022	THC Asset Dispos Review email from Attorney Ron Vera for LAEP and prepare email response regarding same, attach my two prior emails to Ron Vera and again request a written offer and again advise him all sales of Child 360 assets are subject to Court approval and overbid.	0.30 600.00/hr	180.00
12/20/2022	THC Asset Dispos Review email from Jonathan at Newport Group regarding requests by 457 plan participants for distributions and prepare email to Trustee Jason Rund regarding the Trustee's motion to terminate 457 plan is pending.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
12/21/2022	MS Asset Dispos Continue drafting Motion to Approve Compromise of Controversy with OHS pursuant to Federal Rules of Bankruptcy Procedure 9019 (1.0); draft and preparation of email correspondence to T. Casey regarding same and the Table of Contents and Table of Authorities needs to be updated still (.1).	1.10 195.00/hr	214.50
	MS Asset Dispos Revisions to Motion to Approve Compromise of Controversy with Office of Head Start.	0.60 195.00/hr	117.00
	THC Asset Dispos Review and revise the Trustee's 9019 motion requesting approval of agreement with OHS.	0.80 600.00/hr	480.00
	THC Asset Dispos Review email from Eli Pessar regarding 457 plan and prepare email response regarding same.	0.30 600.00/hr	180.00
	MS Asset Dispos Telephone call with T. Casey regarding draft 9019 Motions.	0.10 195.00/hr	19.50
	MS Asset Dispos Another telephone call with T. Casey regarding draft 9019 Motions and to finalize 9019 Motion with OHS and prepare J. Rund Declaration in support.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to 9019 Motion (OHS) and prepare Declaration of J. Rund in support.	0.90 195.00/hr	175.50
	MS Asset Dispos Telephone call with T. Casey regarding forwarding both 9019 Motions to J. Rund for signature (.1); draft and preparation of email correspondence to Client Trustee and attach both 9019 Motions and request to returned signed Declarations to our office so that we may file this week (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of Table of Contents and Table of Authorities for 9019 Motion with OHS.	0.60 195.00/hr	117.00
12/22/2022	MS Asset Dispos Draft and preparation of Notice of 9019 Motion between the Trustee and Office of Head Start.	0.50 195.00/hr	97.50
	MS Asset Dispos Revise, finalize Motion and Notice of 9019 Motion between the Trustee and Landlord (.2); identify and prepare exhibits in support (.2).	0.40 195.00/hr	78.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
12/22/2022	MS Asset Dispos Revise, finalize Motion and Notice of 9019 Motion between the Trustee and Office of Head Start (.2); identify and prepare exhibit in support (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Several conversations with K. Driggers regarding filing and service of both 9019 motions today.	0.20 195.00/hr	39.00
	MS Asset Dispos Review email from Cindy Esquivel and prepare responsive email regarding payment to L. Fonseca from OHS and advise of her amended claim and attach.	0.10 195.00/hr	19.50
12/27/2022	MS Asset Dispos Discussion with T. Casey regarding email from E. Levey, reviewing her concern and responding to same.	0.10 195.00/hr	19.50
	MS Asset Dispos Review email from E. Levey regarding her concern with language in the 9019 Motion and Notice regarding OHS and the payment regarding Grant Funds; review both Motion and Notice regarding discrepancies and any other inconsistencies; discuss discrepancies with T. Casey and preparing response to E Levey.	0.50 195.00/hr	97.50
	MS Asset Dispos Draft and preparation of email correspondence to E. Levey regarding discrepancies/inconsistencies in the 9019 Motion and Notice with OHS and provide potential resolution to same.	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of Notice of Errata for the Trustee's Motion and Notice of Motion to Approve Compromise of Controversy with OHS.	0.70 195.00/hr	136.50
12/29/2022	MS Asset Dispos Revise, finalize Notice of Errata and forward to K. Driggers to file and serve today.	0.10 195.00/hr	19.50
1/3/2023	THC Asset Dispos Review the Court's detailed tentative ruling granting the Trustee's motion to terminate the Child 360 457 Plan and turnover plan funds to the estate (.2) and instructions to paralegal regarding per tentative ruling order must reference and incorporate tentative ruling and include all terms in order (.1)	0.30 600.00/hr	180.00
	THC Asset Dispos Meeting with paralegal Marissa Silva regarding after entry of order approving Trustee motion to terminate 457 plan prepare draft letter for	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	my signature to all participants regarding they can file claims and enclose entered Order.		
1/3/2023	MS Asset Dispos Discussion with T. Casey regarding preparing order granting Motion to Reject 457 Plan.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Order Granting Chapter 7 Trustee's Motion to Reject the 457 Plan, Authorizing Liquidation and Turnover of Sale Proceeds.	0.50 195.00/hr	97.50
1/5/2023	THC Asset Dispos Telephone call with Trustee Rund regarding implementing order when entered regarding 457 plan participants may file claims and I will prepare letter to all plan participants and enclose and reference order.	0.10 600.00/hr	60.00
	MS Asset Dispos Telephone call with T. Casey regarding draft order and future letter to the plan participants regarding filing proof of claim with the Court.	0.10 195.00/hr	19.50
	THC Asset Dispos Telephone call with paralegal Marissa regarding Trustee Jason request for certain information in my letter to 457 plan participants enclosed order terminating 457 plan and term allowing filing of claims.	0.10 600.00/hr	60.00
	THC Asset Dispos Review draft order granting Trustee motion to terminate 457 plan and turnover plan funds to Bankruptcy Trustee, and set claims bar date for participants and compare to relief requested in prayer of filed motion and revise the Order.	0.20 600.00/hr	120.00
1/6/2023	MS Asset Dispos Commence draft letter to 457 plan participant regarding filing proof of claim pursuant to Court Order.	0.50 195.00/hr	97.50
	MS Asset Dispos Draft and preparation of email correspondence to K. Driggers regarding uploading Order on Trustee's Motion to Terminate 457 Plan.	0.10 195.00/hr	19.50
1/9/2023	MS Asset Dispos Review and update outline of tasks to be completed for case administration.	0.10 195.00/hr	19.50
1/11/2023	MS Asset Dispos Review and revise draft letter to 457 plan participants (.2); draft and preparation of email correspondence to T. Casey and attach for review and approval (.1).	0.30 195.00/hr	58.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/11/2023	THC Asset Dispos Telephone call with paralegal Marissa Silva regarding instructions regarding letter to Newport Group enclosing order and requiring compliance and second letter to all 457 plan participants.	0.10 600.00/hr	60.00
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding providing me with second engagement letter for JLK Rosenberger.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey and receive instructions to prepare letter to the Newport Group regarding liquidating 457 plan and turning over funds to the Trustee.	0.10 195.00/hr	19.50
	THC Asset Dispos Review draft letter to all 457 participants.	0.10 600.00/hr	60.00
	THC Asset Dispos Review letter to 457 plan participants regarding enclose order which provides they may file an unsecured claim and make one minor revision (.2) and prepare email to Trustee Jason Rund regarding same (.1)	0.30 600.00/hr	180.00
	MS Asset Dispos Draft and preparation of letter to the Newport Group regarding terminating plan and liquidating plan investments (.4); draft and preparation of email correspondence to T. Casey regarding same and potentially adding request for "closing statement" after plan liquidation (.1).	0.50 195.00/hr	97.50
	MS Asset Dispos Telephone call with T. Casey regarding approval by Trustee regarding plan participant letters and I will complete them all now.	0.10 195.00/hr	19.50
	THC Asset Dispos Review and revise letter to Newport Group requesting their compliance with Court order terminating 457 plan and liquidating investments and turning over net cash to the Bankruptcy Trustee (.2) and email to Trustee regarding same (.1).	0.30 600.00/hr	180.00
	THC Asset Dispos Review and sign letters to all 457 plan participants.	0.20 600.00/hr	120.00
	MS Asset Dispos Draft and preparation of letters to Plan Participants and/or their counsel of record regarding enclosed order terminating plan and per order, deadline to file unsecured claim; prepare enclosures; multiple calls with K. Driggers and T. Casey regarding same.	1.40 195.00/hr	273.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/11/2023	MS Asset Dispos Telephone call with K. Driggers regarding forwarding Newport Group letter today; prepare email correspondence to her with contact information for Newport Group.	0.10 195.00/hr	NO CHARGE
	MS Asset Dispos Review email from Napolitano regarding he does not represent Sperling; telephone call with T. Casey regarding same.	0.10 195.00/hr	NO CHARGE
	MS Asset Dispos Telephone call with Cory Weber, special counsel regarding who represents William Sperling.	0.10 195.00/hr	NO CHARGE
	MS Asset Dispos Review list of plan participants regarding individual represented by Napolitano; another telephone cal with T. Casey regarding same; prepare responsive email to Napolitano regarding inadvertently sent him letter and we will send directly to W. Sperling.	0.20 195.00/hr	NO CHARGE
	MS Asset Dispos Draft and preparation of Motion to Approve Second Agreement with JLK Rosenberger, CPA to complete 403(b) plan audit for 2022.	1.20 195.00/hr	234.00
	MS Asset Dispos Review proposed engagement letter with JLK Rosenberger CPA regarding 2022 403(b) plan audit; note potential revision required and email T. Casey regarding same.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of Addendum to proposed engagement letter with JLK Rosenberger CPA regarding 2022 403(b) plan audit.	0.10 195.00/hr	19.50
	MS Asset Dispos Review engagement letter again and note another date discrepancy (.1); Draft and preparation of email correspondence to D. Luna at JLK Rosenberger and attach engagement letter and note date discrepancies and to revise accordingly (.1).	0.20 195.00/hr	39.00
1/16/2023	MS Asset Dispos Review change of address for creditor Anilu Sanchez and prepare email correspondence to K. Driggers with instructions to update our records including service lists.	0.10 195.00/hr	19.50
1/19/2023	MS Asset Dispos Draft and preparation of email correspondence to Robyn and Erin at Insperity regarding assisting us and Newport regarding issues for 2022 403(b) plan and future audit of same.	0.20 195.00/hr	39.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/19/2023	MS Asset Dispos Review and revise Motion to Approve Second Consulting Agreement with JKL Rosenberger, CPA.	0.30 195.00/hr	58.50
	MS Asset Dispos Discussion with T. Casey regarding 403(b) plan participants and access to their funds.	0.10 195.00/hr	19.50
1/20/2023	MS Asset Dispos Draft and preparation of email correspondence to K. Burrer, counsel for Insperity and provide detailed email regarding certain issues that require Insperity's attention and review for the 403(b) plan audit for 2022.	0.40 195.00/hr	78.00
1/24/2023	THC Asset Dispos Meeting with paralegal Marissa Silva regarding terms of second application to employ Daryl Luna regarding 403(b) plan.	0.10 600.00/hr	60.00
	THC Asset Dispos Review correspondence from Attorney Vera for LAEP regarding offer on certain electronic data and prepare email response regarding same.	0.30 600.00/hr	180.00
	MS Asset Dispos Review and revise correspondence to W. Sperling, prepare enclosures and instructions to K. Driggers to forward to W. Sperling via mail (.2); draft and preparation of email correspondence to W. Sperling and attach letter regarding filing Proof of Claim as 457 plan participant (.1).	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of email correspondence to J. Rund regarding providing clarification on second audit to be conducted by JKL Rosenberger.	0.10 195.00/hr	19.50
	MS Asset Dispos Review email from J. Rund regarding clarification on second audit to be conducted by JKL Rosenberger and our first motion; review first motion and prepare responsive email to him regarding same.	0.20 195.00/hr	39.00
	MS Asset Dispos Review and revise Motion to Approve Second Consulting Agreement with JKL Rosenberger and forward same to T. Casey.	0.30 195.00/hr	58.50
1/25/2023	THC Asset Dispos Review and revise the Trustee's motion to employ again auditor to complete administration of 403(b) (.3) and two telephone calls with instructions to paralegal Marissa regarding explain source of compensation and if source of any compensation is from estate add Section 327 to P's and A's and in caption (.2).	0.50 600.00/hr	300.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/25/2023	THC Asset Dispos Review and revise letter to Attorney Ron Vera rejecting LAEP's offer to purchase.	0.10 600.00/hr	60.00
	MS Asset Dispos Discussion with T. Casey regarding Motion to Approve Second Consulting Agreement with JKL Rosenberger and requested revisions to same.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of email correspondence to Client Trustee J. Rund and request further information as to the final audit and payment of JLKR's fees.	0.10 195.00/hr	19.50
	MS Asset Dispos Discussion with T. Casey regarding J. Rund's information on the final audit and payment of fees to JLKR.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to Motion to Approve Second Consulting Agreement with JLKR and forward to T. Casey.	0.30 195.00/hr	58.50
	THC Asset Dispos Further review and revisions to Trustee motion to retain CPA firm regarding 403(b) plan.	0.20 600.00/hr	120.00
	MS Asset Dispos Draft and preparation of Declaration of J. Rund in support of Motion to Approve Second Consulting Agreement with JLKR.	0.40 195.00/hr	78.00
	MS Asset Dispos Draft and preparation of email correspondence to J. Rund and attach draft Motion and JLKR's engagement letter and request to review and return signatures on both.	0.10 195.00/hr	19.50
1/26/2023	THC Asset Dispos Telephone call with Trustee Jason Rund regarding revising motion employing Daryl Luna regarding winding up 403(b) plan and projected net amount in forfeiture account.	0.20 600.00/hr	120.00
	MS Asset Dispos Review email from J. Rund regarding draft motion and potential revisions; telephone call with T. Casey regarding same.	0.20 195.00/hr	39.00
1/27/2023	MS Asset Dispos Revisions to Motion to Approve Second Agreement with JLKR and email to T. Casey.	0.30 195.00/hr	58.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/27/2023	MS Asset Dispos Telephone call with T. Casey regarding revised Motion to Approve Second Agreement with JLKR and instructions to prepare clean copy and send both to client for review and approval.	0.10 195.00/hr	19.50
	THC Asset Dispos Review revised, draft Child 360 motion to employ Daryl Luna (.1) and telephone call with paralegal Marissa regarding same and forward to Trustee with revisions highlighted in yellow plus a clean draft with his declaration requiring a signature (.1).	0.20 600.00/hr	120.00
	MS Asset Dispos Telephone call with T. Casey regarding revisions are acceptable to Motion with JLKR and to make to versions, one with revisions highlighted and a clean version and send to Trustee for review and approval.	0.10 195.00/hr	19.50
	MS Asset Dispos Prepare clean version of the Motion to Approve Second Agreement with JLKR (.2); draft and preparation of email correspondence to Client Trustee J. Rund and attach both versions and request review, approval and forward his signature if acceptable (.1)..	0.30 195.00/hr	58.50
1/30/2023	MS Asset Dispos Draft and preparation of email correspondence to Insperity following up on my prior email request.	0.10 195.00/hr	19.50
	MS Asset Dispos Review responsive email from Insperity counsel regarding delay as personnel addressing the issue is on family leave and request for additional information regarding 2021/2022 census; prepare email correspondence to Ashley at Newport Group and request they provide information Insperity is requesting.	0.10 195.00/hr	19.50
	THC Asset Dispos Prepare email instructions to paralegal Marissa regarding prepare two orders granting two Trustee motions scheduled for hearing and prepare two draft letters with instructions after orders are entered to pay Landlord Hancock and to AUSA Elan Levey regarding fund settlement agreement.	0.20 600.00/hr	120.00
	MS Asset Dispos Telephone call with T. Casey regarding preparing two orders pursuant to tentative rulings today by Judge Robles and instructions to provide to Trustee upon entry of each order.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Notice of Chapter 7 Trustee's Motion for Approval of Second Agreement with JLK Rosenberger, CPA.	0.30 195.00/hr	58.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/30/2023	MS Asset Dispos Identify and finalize Exhibit "1" to Motion to Approve Second Consulting Agreement with JLKR.	0.10 195.00/hr	19.50
	MS Asset Dispos Revisions to the Order Approving Settlement Agreement with the Landlord adding a term from the Settlement Agreement.	0.10 195.00/hr	19.50
1/31/2023	MS Asset Dispos Review email and attachments from Client Trustee J. Rund regarding 2022 Census for Debtor/Insperity/Newport Group; review prior correspondence/communication regarding same and last audit for 2021; prepare email to J. Rund regarding same.	0.30 195.00/hr	58.50
	MS Asset Dispos Draft and preparation of email correspondence to counsel for Insperity, K. Burrer and attach 2022 Census from Newport Group with information reported by the Debtor for year 2022 pursuant to his request and to let us know if he needs anything further.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of Order Granting Motion to Approve Compromise of Controversy with Office of Head Start.	0.40 195.00/hr	78.00
	THC Asset Dispos Review draft order approving the Trustee's settlement with OHS and instructions regarding revise to incorporate Elan's prior reference to funding being made my LACOE as a pass through entity, review revised order and instructions regarding forward to Elan for approval before lodging.	0.10 600.00/hr	60.00
	THC Asset Dispos Review and approve draft order approving settlement agreement with lessor and instructions regarding forward to Attorney Matthew Pham for approval before lodging.	0.10 600.00/hr	60.00
	MS Asset Dispos Discussion with T. Casey regarding revising Order Granting 9019 Motion with Office of Head Start; make revision as requested and return proposed Order to T. Casey.	0.20 195.00/hr	39.00
	MS Asset Dispos Draft and preparation of email correspondence to E. Levy and attach proposed Order and tentative ruling and request to review and provide approval prior to our office submitting to the Court.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to M. Pham and attach proposed Order Approving 9019 Motion with the Landlord and request	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	to review and provide approval prior to our office submitting to the Court.		
1/31/2023 MS	Asset Dispos Review accept all changes to proposed Order Approving Trustee's 9019 Motion with the Landlord and create finalized Order; forward to K. Driggers with instructions to upload with the Court.	0.10 195.00/hr	19.50
2/1/2023 MS	Asset Dispos Revisions to Order Granting Trustee's 9019 Motion with Office of Head Start (.1); draft and preparation of email correspondence to T. Casey regarding same and advise of revision and whether it is appropriate based on email from Elan Levey (.1).	0.20 195.00/hr	39.00
MS	Asset Dispos Draft and preparation of email correspondence to K. Driggers regarding instructions to lodge Order Granting 9019 Motion with Office of Head Start.	0.10 195.00/hr	19.50
THC	Asset Dispos Prepare email to AUSA Elan Levey requesting update as to when Office of Head Start will make the settlement payment.	0.10 600.00/hr	60.00
2/2/2023 MS	Asset Dispos Review entered Order approving 9019 Motion with Landlord and commence drafting email to Client Trustee J. Rund regarding same and instructions on making payment to the Landlord.	0.10 195.00/hr	19.50
MS	Asset Dispos Telephone call with T. Casey regarding setting up conference call with Insperity and Newport Group to meet and discuss what needs to be produced.	0.10 195.00/hr	19.50
MS	Asset Dispos Draft and preparation of email correspondence to Client Trustee J. Rund recommending conference call with Insperity and Newport Group.	0.10 195.00/hr	19.50
MS	Asset Dispos Draft and preparation of email correspondence to T. Casey regarding we should recommend to J. Rund to wait until he receives the funds from the settlement with OHS to prepare and forward the two checks to the Landlord.	0.10 195.00/hr	19.50
2/3/2023 THC	Asset Dispos Review Order entered yesterday approving the Trustee's agreement with OHS and prepare email to AUSA Elan Levey regarding same.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/6/2023	MS Asset Dispos Draft and preparation of email correspondence to K. Burrer at Insperity and A. Robledo at Newport Group regarding setting up conference call to discuss the documents and information required to complete audit of 403(b) plan.	0.20 195.00/hr	39.00
2/7/2023	THC Asset Dispos Telephone call with paralegal Marissa regarding request by Attorney Karl of Greenburg Taurig regarding cost to Insperity.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Attorney Karl Burrer for Insperity regarding demands being made on Insperity.	0.20 600.00/hr	120.00
	MS Asset Dispos Telephone call and email to T. Casey regarding Insperity issues with recent request for information for audit of 403(b) plan.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with Ashley at Newport Group regarding information requested of Insperity and call tomorrow between all.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Karl, Robyn and Ashley and confirm conference call tomorrow and provide call in instructions.	0.10 195.00/hr	NO CHARGE
	MS Asset Dispos Telephone call with T. Casey regarding conference call tomorrow with Insperity and Newport and I did speak with Ashley; forward conference call information to him; instructions to see if CPA wants to be on the call as well.	0.10 195.00/hr	NO CHARGE
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding pending issues regarding Attorney Karl Burrer for Insperity and conference call with him tomorrow, and my scheduled Zoom call with LACOE tomorrow.	0.20 600.00/hr	120.00
	MS Asset Dispos Draft and preparation of email correspondence to D. Luna at JLKR CPA and provide conference call information for tomorrow's call if he wishes to attend.	0.10 195.00/hr	NO CHARGE
2/8/2023	THC Asset Dispos Telephone conference call with Attorney Karl Burrer of GreenburgTaurig, Ashley of Newport Group, Robyn of Insperity and paralegal Marissa Silva regarding census data to complete 403(b) audit.	0.50 600.00/hr	300.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/8/2023	MS Asset Dispos Conference call with Robyn and Karl at Insperity, Ashley R. from Newport and T. Casey regarding information requests by Newport of Insperity to complete the 2022 403(b) audit.	0.50 195.00/hr	97.50
	MS Asset Dispos Follow up call with T. Casey after conference call to reach out to JLKR for 2021 information provided by Insperity and to forward to Ashley at Newport.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Martin Galvin and Daryl Luna at JLKR requesting to provide Ashley with 2021 payroll information.	0.10 195.00/hr	19.50
	THC Asset Dispos Participate in Zoom call with Ron Vera and Doenetsky, counsel for LAEP and Michele Broadnax for LAEP regarding their rejected offer to purchase assets and explain the Trustee needs to show benefit to the estate.	0.50 600.00/hr	300.00
	THC Asset Dispos Review email from Newport Group administrator Ashley regarding she cannot complete audit.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with paralegal Marissa Silva regarding audit of 403(b) plan and documents needed from Insperity.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with Trustee regarding 403(b) audit issues and conference call today with counsel for Insperity regarding same.	0.40 600.00/hr	240.00
	MS Asset Dispos Telephone call with T. Casey regarding emails between Ashley and Martin and to get email from Ashley on exactly what she needs from Insperity and to confirm after sending email.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Ashley regarding providing me with an email of the exact reports she is looking for from Insperity for 2022.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with T. Casey after his phone call with Client Trustee J. Rund and moving forward with obtaining request from Ashley regarding exact information needed for 2022 audit.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/8/2023	THC Asset Dispos Review email from Maloney of Newport Group regarding terminating 457 plan and date of amendment and prepare responsive email regarding same attach Bankruptcy Court order and acknowledge Care and Secure Act does not apply.	0.40 600.00/hr	240.00
2/9/2023	THC Asset Dispos Conference call with special counsel Corey and Trustee Jason Rund regarding preserving electronic data of Debtor and pending investigation against officers and directors.	0.40 600.00/hr	240.00
2/11/2023	THC Asset Dispos Review email from Maloney of Newport Group to Trustee and me and review two attachments to Maloney email consisting of a sample resolution and summary of plan modification and prepare email to Trustee regarding same and recommend he not sign and explain why the documents are incorrect.	0.50 600.00/hr	300.00
2/12/2023	THC Asset Dispos Review email from Trustee regarding preparing revised resolution terminating 457 plan and revised summary of material modification to the 457 plan and prepare email response regarding same.	0.20 600.00/hr	120.00
2/13/2023	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding response from Ashley at Newport received and will have follow up call with her today; prepare email correspondence to Ashley to schedule a call to discuss her email.	0.10 195.00/hr	19.50
	MS Asset Dispos Telephone call with Ashley to confirm reports that she needs from Insperity and only have one shot at asking; telephone with T. Casey regarding same.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Martin Galvin at JLKR CPA's regarding setting up phone call today to discuss their request for documents.	0.10 195.00/hr	19.50
	THC Asset Dispos Review and revise 457 plan corporate resolution documents as required by Newport Group to terminate 457 plan and liquidate sale proceeds per Bankruptcy Court Order.	0.50 600.00/hr	300.00
	MS Asset Dispos Telephone call with Martin Galvin at JLKR CPA's regarding all documents he requires to complete the 2022 audit of the 403(b) plan and email T. Casey regarding same.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/13/2023	THC Asset Dispos Further review and revise Child 360 Summary of 457 plan modification	0.40 600.00/hr	240.00
	MS Asset Dispos Telephone call with T. Casey regarding my call with Martin Galvan at JLKR and documents/reports they will need from Insperity to complete the 2022 audit; instructions to prepare and forward draft email to him.	0.10 195.00/hr	19.50
2/14/2023	THC Asset Dispos Review email from Attorney Jacqueline Price for Iron Mountain regarding certificate of destruction and prepare email response regarding same and compliance with Court order approving the Trustee's agreement with Iron Mountain regarding destruction of Debtor documents with employee personal, private information.	0.20 600.00/hr	120.00
	THC Asset Dispos Review final drafts of 457 plan Summary of Material Modifications, Termination Amendment and Plan Resolution (.2) and prepare email to Trustee Jason Rund regarding same (.2).	0.40 600.00/hr	240.00
2/16/2023	THC Asset Dispos Prepare email to Attorney Ron Vera regarding LAEP making an offer to purchase certain estate electronic files and data.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to AUSA Elan Levey requesting a status update on settlement payment from LACOE.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Jason Rund regarding settlement payments per Court order.	0.20 600.00/hr	120.00
	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding list of documents requested for our 2022 audit of the 403(b) plan.	0.30 195.00/hr	58.50
	MS Asset Dispos Discussion with T. Casey regarding my email for request for documents from Insperity (.1); telephone call with Ashley at Newport Group to confirm she only requires the report for the specific employees and advise T. Casey regarding same (.1).	0.20 195.00/hr	39.00
	MS Asset Dispos Telephone call with T. Casey and Martin G. from JLKR regarding reports that he requires to complete the audit.	0.10 195.00/hr	19.50
	THC Asset Dispos Review and revise email to Attorney Karl Burrer for Insperity regarding documents needed.	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/16/2023	MS Asset Dispos Review email from Martin and compile documents attached for purposes of sending to Insperity counsel.	0.10 195.00/hr	19.50
	MS Asset Dispos Review and revise draft email to Karl B., Insperity counsel regarding documents requested by Newport Group and JLKR to complete the 2022 audit of the 403(b) plan and attach supporting documents.	0.20 195.00/hr	39.00
2/20/2023	THC Asset Dispos Prepare email to Attorney Karl Burrer for Insperity regarding additional documents needed.	0.10 600.00/hr	60.00
2/21/2023	THC Asset Dispos Review email from Attorney Karl Burrer for Insperity regarding documents the Trustee's plan administrator Newport Group and his auditor of 403(b) plan need and prepare email to Trustee Jason Rund regarding same.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Attorney Karl Burrer for Insperity requesting update on tax credit from retention tax credit due the estate and review his response.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Robert Lazo regarding monthly charges to host and maintain Child 360 electr	0.30 600.00/hr	180.00
	THC Asset Dispos Review letter from Attorney Ron Vera for LAEP stating an offer to purchase certain assets of the Child 360 estate (.2) and prepare email to client Trustee Jason Rund regarding same (.3)	0.50 600.00/hr	300.00
2/22/2023	THC Asset Dispos Telephone call with Trustee Jason Rund regarding all pending issues including payment owing to landlord Hancock and counter to LAEP offer to purchase certain electronic data.	0.30 600.00/hr	180.00
2/23/2023	MS Asset Dispos Review Court docket for opposition to Trustee's Motion for Approval of Second Agreement with JLKR; draft and preparation of Non Opposition to same; identify and prepare exhibits in support; draft and preparation of Order approving Trustee's Motion.	0.60 195.00/hr	117.00
2/24/2023	THC Asset Dispos Prepare for phone call with Robert Lazo and review prior order approving agreement with Avantiico, Court approved agreement with Avantiico, estate charges incurred to date and compare to Court order	0.40 600.00/hr	240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	and my prior email to Robert Lazo whether a second cash disbursement motion must be filed.		
2/27/2023 MS	Asset Dispos Telephone call with T. Casey regarding future cash disbursement motion regarding hosting electronic data charges.	0.10 195.00/hr	NO CHARGE
THC	Asset Dispos Telephone call with Attorney Ron Vera for LAEP regarding the Trustee's counter and terms.	0.10 600.00/hr	60.00
3/1/2023 THC	Asset Dispos Review email from Attorney Karl Burrer regarding ERC credit and outstanding document requests and prepare email response regarding same.	0.10 600.00/hr	60.00
MS	Asset Dispos Telephone call with T. Casey regarding forwarding checks pursuant to entered order with Landlord and Office of Head Start.	0.10 195.00/hr	19.50
3/3/2023 MS	Asset Dispos Review email from creditor Aegis regarding status of check per Court approved motion with OHS; prepare responsive email regarding status of same and approximate time of checks being written and forwarded.	0.10 195.00/hr	19.50
MS	Asset Dispos Telephone call with T. Casey regarding emails from Karl Burrer and instructions to forward to the plan administrator.	0.10 195.00/hr	19.50
MS	Asset Dispos Draft and preparation of seven emails (forward) to Ashley R. at the Newport Group and M. Galvan at JLTR regarding documents from Insperity to complete the audit of the 403(b) plan.	0.10 195.00/hr	19.50
MS	Asset Dispos Review another email from creditor Aegis regarding status of remaining claim and advise it shall remain pending until the end of the case.	0.10 195.00/hr	19.50
3/6/2023 THC	Asset Dispos Telephone call with Attorney Ron Vera for LAEP regarding potential sale of certain estate data.	0.10 600.00/hr	60.00
3/7/2023 THC	Asset Dispos Review three emails from Robert Lazo regarding Debtor's electronic data and cost to continue to maintain it, review prior Trustee motion to pay hosting company (.2); review Court approved Trustee agreement with Avantiico and authorized payments and analyze net amount authorized to be paid in the future (.3)	0.50 600.00/hr	300.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/7/2023	MS Asset Dispos Draft and preparation of email correspondence to Ashley R. at Newport Group and M. Galvan at JLKR requesting to confirm that they have received all that they need from Insperity to complete the audit.	0.10 195.00/hr	19.50
	THC Asset Dispos Prepare email to Robert Lazo regarding potential purchase of Child 360 data and electronic files and his potential fees to transmit data and electronic files to LAEP.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Trustee regarding offer by LAEP to purchase Child 360 data and electronic files, my communicated response to LAEP regarding no reps and warranties and LAEP must confirm existence of the data and electronic files before proceeding further, LAEP must bear fees of Robert Lazo to transmit purchased data and electronic files and my request LAEP obtain pre-approval of Attorney General's Office before proceeding further.	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare email to Attorney Ron Vera for LAEP regarding offer to purchase from LAEP and estimate of fees to transmit electronic data and files.	0.20 600.00/hr	120.00
3/10/2023	THC Asset Dispos Telephone call with Robert Lazo regarding LAEP must pay his fees to transmit the Child 360 data and electronic files, amount owing to Avantiico and 457 plan participants filing claims per Court order.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare lengthy email to Robert Lazo regarding term of the Trustee's proposed sale to LAEP and LAEP is responsible for paying his fees incurred transmitting the electronic data, position of hosting company Avantiico and terms of Court order authorizing payments and filing claim per 547(b0 plan order.	0.50 600.00/hr	300.00
3/12/2023	THC Asset Dispos Review legal authorities regarding the Trustee's potential sale of potential assets of the Debtor to LAEP.	0.30 600.00/hr	NO CHARGE
3/15/2023	THC Asset Dispos Review email from Jonathan Maloney of Newport Group regarding distribution from 457 Plan and leave Jonathan Maloney a voice mail advising him he is incorrect.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding Newport Group appears to not understand Court Order regarding 457 Plan.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/23/2023	THC Asset Dispos Review email from Robert Lazo regarding monthly costs to maintain Child 360 data base and prepare email regarding same and scope of existing Court order authorizing certain payments.	0.20 600.00/hr	120.00
3/24/2023	THC Asset Dispos Telephone call with Jason Rund regarding my phone call with special counsel regarding revising many page letter to carrier regarding demand and not filing claim against separate crime policy.	0.20 600.00/hr	120.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding claim against officers and directors on one policy and not filing claim on crime policy and analysis of potential underlying crime versus fraud.	0.30 600.00/hr	180.00
3/27/2023	MS Asset Dispos Draft and preparation of email correspondence to T. Casey regarding responses from Ashley at Newport Group and Martin at JLKR regarding audit and recommendation for moving it forward.	0.20 195.00/hr	39.00
	THC Asset Dispos Review email from Martin at JLK Rosenberger regarding additional documents needed (.1) and telephone call with paralegal Marissa Silva regarding same (.1)	0.20 600.00/hr	120.00
	MS Asset Dispos Telephone call with T. Casey regarding my email regarding responses from Ashley and Martin and instructions to prepare email to Ashley regarding status of completing audit and to email Karl regarding missing documents requested by JLKR.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Ashley regarding status of completing reports and forms regarding 403(b) audit.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Karl B. for Insperity regarding missing documents pursuant to our prior request and status of producing same.	0.10 195.00/hr	19.50
	MS Asset Dispos Draft and preparation of email correspondence to Martin at JLKR regarding email from Karl and if they can utilize that link for the missing data for the 403(b) audit.	0.10 195.00/hr	19.50
3/28/2023	THC Asset Dispos Review email from Trustee regarding question from law firm of Artiano & Associates and prepare email response regarding same and attached copy of claims bar date notice.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/28/2023	MS Asset Dispos Draft and preparation of email correspondence to Karl B. for Insperity regarding the link he provided will not suffice and JLKR requires the reports they provided for year 2021, copies of which I attached, but for year 2022; prepare email correspondence to Martin at JLKR regarding same.	0.10 195.00/hr	19.50
3/29/2023	THC Asset Dispos Review email from Attorney Vera for LAEP regarding proposed sale, LAEP's terms for Lazo to transfer the data and prepare email response to Attorney Ron Vera regarding same, he is supposed to obtain OK from Attorney General's Office for the sale, LAEP terms for Lazo and request date for follow up and terms of sale in Bankruptcy Court.	0.40 600.00/hr	240.00
	MS Asset Dispos Draft and preparation of email correspondence to Martin at JLKR and provide requested documents from Insperity and request confirmation these are the remaining documents they need to complete their audit.	0.10 195.00/hr	19.50
	THC Asset Dispos Review email response from Sugey Dominguez responding to demand upon him and Sperling and prepare suggested draft response to email to Trustee regarding same and recommended response to Sugey Dominguez.	0.30 600.00/hr	180.00
3/30/2023	THC Asset Dispos Review email from Trustee regarding response from Sugey Dominguez and prepare email to special counsel Corey Weber regarding same and request phone call.	0.10 600.00/hr	60.00
4/6/2023	THC Asset Dispos Prepare email to Robert Lazo regarding keeping Avantiico current per Court Order and budget.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Attorney Ron Vera for LAEP regarding proposed sale and required conditions and request phone call.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare summary of remaining tasks to close case.	0.30 600.00/hr	180.00
4/11/2023	THC Asset Dispos Telephone call with Robert Lazo regarding Court approved budget motion and his agreements with Avantiico.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding agreement with Avantiico.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/13/2023	THC Asset Dispos Review email from Michele Broadnax of LAEP regarding potential purchase of Child 360 electronic data and prepare email response to Attorney Ron Vera for LAEP regarding same.	0.30 600.00/hr	180.00
4/17/2023	THC Asset Dispos Review email from Robert Lazo regarding required payment to tech vendor Avantiico and review prior Court Order authorizing Trustee to pay Avantiico and analyze whether Trustee needs a further Court order.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Trustee regarding prior Order entered August 2, 2022 regarding Court authority to pay certain Avantiico invoices and software licensing fees and terms of Court approved compensation procedure, cap on amount to pay Avantiico and recommendation.	0.50 600.00/hr	300.00
	THC Asset Dispos Prepare email to Robert Lazo requesting he confirm Avantiico invoice is for software licensing and not Avantiico services rendered and explain as Court Order regarding same provides for different fee procedure, and a fee statement does not have to be filed for software licensing fee up to a cap.	0.30 600.00/hr	180.00
	THC Asset Dispos Telephone call with Attorney Ron Vera for LAEP regarding terms of proposed purchase of Child 360 electronic data by LAEP.	0.10 600.00/hr	60.00
	THC Asset Dispos Review Order approving stipulation continuing plan confirmation hearing and instructions to paralegal Marissa regarding same and response deadline falls on same date of May 3 hearing where Court will announce its ruling and instructions regarding prepare stipulation to continue plan confirmation hearing.	0.10 600.00/hr	60.00
4/18/2023	THC Asset Dispos Review all documents to prepare for Zoom call this morning with Attorney Ron Vera for LAEP and Michelle Broadnax for LAEP regarding remaining terms regarding sale of certain electronic data to LAEP and term of sale and transmittal of data.	0.30 600.00/hr	180.00
	THC Asset Dispos Zoom call with Attorney Ron Vera and Michelle Broadnax of LAEP regarding proposed purchase and sale of certain Child 360 electronic data.	0.50 600.00/hr	300.00
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding Court order authorizing payment of Avantiico fees and cap on licensing and recommended resolution and attached entered Court order and	0.40 600.00/hr	240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Trustee's motion to approve agreement with Avantiico and compensation procedure.		
4/18/2023 MS	Asset Dispos Discussion with T. Casey regarding payment of Avantiico invoice for software and licensing.	0.10 195.00/hr	19.50
THC	Asset Dispos Prepare email to special counsel Corey Weber regarding certain personnel files requested by LAEP as part of purchase and potential impact on the Trustee's potential causes of action against directors and officers, notice to state AG's office and no resolution between LAEP and Robert Lazo and my recommended next steps.	0.80 600.00/hr	480.00
THC	Asset Dispos Telephone call with Trustee regarding his response to LAEP position regarding sale of electronic data to LAEP and terms.	0.20 600.00/hr	120.00
4/20/2023 THC	Asset Dispos Prepare email to Robert Lazo regarding term of LAEP's potential purchase of certain electronic data.	0.20 600.00/hr	120.00
THC	Asset Dispos Telephone call with Robert Lazo regarding LAEP offer and terms and locating and transmitting data.	0.10 600.00/hr	60.00
THC	Asset Dispos Prepare email to Robert Lazo with attached LAEP offer and explain exhibits to offer identifying certain Child 360 electronic data and files LAEP seeks to purchase.	0.20 600.00/hr	120.00
THC	Asset Dispos Review email from Ron Vera regarding two contacts at CA Attorney General Office and they advised their approval is not needed for LAEP's proposed purchase of certain Child 360 electronic data.	0.20 600.00/hr	120.00
4/27/2023 THC	Asset Dispos Prepare email to Attorney Ron Vera for LAEP regarding role of Debtor's former IT Director Robert Lazo and cost to transmit the electronic data purchased by LAEP.	0.20 600.00/hr	120.00
5/2/2023 THC	Asset Dispos Review email from Cindy Esquivel and her attached invoice.	0.10 600.00/hr	60.00
THC	Asset Dispos Review billed time entries regarding Cindy Esquivel and order authorizing the Trustee to pay her (.3) and commence preparing email to Trustee regarding same (.3)	0.60 600.00/hr	360.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/8/2023	THC Asset Dispos Prepare for Zoom call with Attorney Ron Vera for LAEP and review prior email communications.	0.30 600.00/hr	180.00
	THC Asset Dispos Zoom call with Michele Broadnax for LAEP regarding Child 360 former IT Director.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare email to Trustee Jason Rund regarding position communicated by LAEP this morning.	0.40 600.00/hr	240.00
	THC Asset Dispos Telephone call with special counsel Corey Weber regarding potential conflict by Robert Lazo.	0.20 600.00/hr	120.00
5/11/2023	THC Asset Dispos Telephone call with Robert Lazo regarding his role at Way Finder and potential sale of Child 360 electronic data to LAEP.	0.10 600.00/hr	60.00
5/15/2023	THC Asset Dispos Prepare email to Attorney Ron Vera for LAEP and Michele Broadnax of LAEP regarding next steps to proceed with proposed sale.	0.10 600.00/hr	60.00
5/30/2023	THC Asset Dispos Telephone call with Trustee Jason Rund regarding all pending issues in the case.	0.30 600.00/hr	180.00
6/19/2023	THC Asset Dispos Review list of data files LAEP wished to acquire.	0.20 600.00/hr	120.00
6/21/2023	THC Asset Dispos Review Independent Contractor Agreement between Robert Lazo and LAEP.	0.30 600.00/hr	180.00
	THC Asset Dispos Review prior offer from LAEP counsel Ron Vera regarding LAEP's purchase of certain electronic data from Child 360 estate and list of employee files.	0.20 600.00/hr	120.00
	THC Asset Dispos Review prior emails from Attorney Ron Vera for LAEP regarding terms of purchase and sale agreement and noted issues.	0.30 600.00/hr	180.00
	THC Asset Dispos Prepare lengthy email to Attorney Ron Vera for LAEP, Michele from LAEP, and Robert Lazo regarding next steps for sale of certain electronic data to LAEP.	0.80 600.00/hr	480.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/21/2023	THC Asset Dispos Review and revise language in Purchase and Sale Agreement regarding electronic data to be transferred as part of the purchase by LAEP.	0.30 600.00/hr	180.00
6/22/2023	THC Asset Dispos Prepare email to Corey Weber advising the sale of certain electronic data and files to LAEP may adversely affect his future complaint against the officers and directors and point out certain targets and files and request his input in order for me to finalize Purchase and Sale Agreement with LAEP.	0.60 600.00/hr	360.00
	THC Asset Dispos Review prior email with counsel for Insperity.	0.20 600.00/hr	120.00
	THC Asset Dispos Review list of required documents in order for Internal Revenue Service to issue retention tax credit (.1) and prepare draft email to counsel for Insperity requesting Insperity produce the documents the Trustee needs for the Internal Revenue Service to remit the Retention Tax Credit (.5) and prepare email to Trustee Jason Rund and Don Fife requesting their approval of my draft letter to counsel for Insperity and ,list of Child 360 2020 and 2021 documents (.2)	0.80 600.00/hr	480.00
	THC Asset Dispos Review email from LAEP and counsel for LAEP regarding next steps and scheduling Zoom call to discuss completing Purchase and Sale Agreement and prepare email response regarding same.	0.10 600.00/hr	60.00
6/27/2023	THC Asset Dispos Review email from Attorney Corey Weber advising sale of certain Child 360 electronic data will not impact future complaint against two officers and prepare email response regarding same.	0.20 600.00/hr	120.00
7/10/2023	THC Asset Dispos Prepare email to Attorney Karl Burrer for Insperity regarding my follow up on my prior email to him requesting production of certain documents.	0.10 600.00/hr	60.00
7/11/2023	THC Asset Dispos Review email from Attorney Karl Burrer for Insperity regarding documents requested (.1) and my follow up email to him and prepare email response regarding same (.1).	0.20 600.00/hr	120.00
7/14/2023	THC Asset Dispos Review prior communications with LAEP regarding proposed sale terms.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/14/2023	THC Asset Dispos Zoom call with Attorney Ron Vera and Michelle Broadnax regarding terms to sale of electronic data and files to LAEP.	0.30 600.00/hr	180.00
7/17/2023	THC Asset Dispos Review email from Attorney Karl Burrer regarding the Trustee's request for tax documents and Insperity's position regarding ERC due the estate.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Trustee and Don Fife regarding position of Insperity regarding ERC due the estate.	0.10 600.00/hr	60.00
	THC Asset Dispos Telephone call with Trustee Jason Rund regarding response by Attorney Karl Burrer for Insperity.	0.10 600.00/hr	60.00
7/18/2023	THC Asset Dispos Conference call with Jason Rund and Don Fife regarding email response from Insperity counsel Karl Burrer regarding ERC due the estate.	0.40 600.00/hr	240.00
	THC Asset Dispos Prepare email to Attorney Karl Burrer for Insperity regarding deadline to file for ERC and conference call.	0.10 600.00/hr	60.00
7/19/2023	THC Asset Dispos Review email response from Attorney Karl Burrer for Insperity regarding no cooperation from Insperity and he will not respond.	0.10 600.00/hr	60.00
	THC Asset Dispos Conference call with Don Fife and Trustee Jason Rund regarding response to Karl Burrer email advising he will not respond.	0.20 600.00/hr	120.00
	THC Asset Dispos Review prior email from Attorney Karl Burrer dated July 7, 2022 regarding ERC due the estate and his attachments (.4) and prepare email draft response to Attorney Karl Burrer regarding his response email refusing to provide information on large ERC owed the estate (.5)	0.90 600.00/hr	540.00
	THC Asset Dispos Review email from client Trustee Jason Rund regarding draft email to Attorney Karl Burrer and revise email to Attorney Karl Burrer for Insperity and send out.	0.20 600.00/hr	120.00
7/21/2023	THC Asset Dispos Review email from Robert Lazo regarding status of LAEP purchase and prepare email response regarding same.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/21/2023	THC Asset Dispos Review email from Karl Burrer refusing to provide answers to my questions and prepare email to Trustee Jason Rund regarding my recommended course of action regarding Insperity and setting record for potentially filing a motion for 2004 exam against Insperity.	1.00 600.00/hr	600.00
	THC Asset Dispos Review prior correspondence from counsel for Insperity regarding ERC due the estate.	0.40 600.00/hr	240.00
	MS Asset Dispos Telephone call with T. Casey regarding instructions to research Insperity, Inc.	0.10 195.00/hr	19.50
	MS Asset Dispos Research Insperity, Inc. online regarding solvency, size of firm, accreditations, potential lawsuits, complaints against the company, etc.	1.00 195.00/hr	195.00
	MS Asset Dispos Telephone call with T. Casey regarding my research into Insperity, Inc. and likely no issues with 2004 against them.	0.10 195.00/hr	19.50
	THC Asset Dispos Review email from Trustee regarding flat rejection from counsel for Insperity and recommended course of action and prepare email to Don Fife regarding same.	0.10 600.00/hr	60.00
	THC Asset Dispos Review and substantially revise in red with cross outs LAEP's term sheet.	1.80 600.00/hr	1,080.00
	MS Asset Dispos Review and revise acquisition agreement with LAEP.	0.50 195.00/hr	97.50
7/24/2023	THC Asset Dispos Telephone call with Don Fife regarding request he attempt to obtain information from Insperity as requested by their counsel Karl Burrer and set record for potential Trustee motion for 2004 exam order against Insperity.	0.20 600.00/hr	120.00
	MS Asset Dispos Telephone call with T. Casey regarding status of the revisions to the LAEP agreement.	0.10 195.00/hr	19.50
	MS Asset Dispos Locate definition to personal identifiable information (PII); update the agreement with LAEP and revisions to same (.3); draft and preparation of email correspondence to T. Casey regarding revisions complete (.1).	0.40 195.00/hr	78.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/24/2023	THC Asset Dispos Review and revise term sheet from LAEP (.7) and prepare email to Trustee attaching my marked up and in red revisions to LAEP's term sheet (.2)	0.90 600.00/hr	540.00
7/25/2023	THC Asset Dispos Prepare email to Attorney Ron Vera for LAEP and attach marked up in red Trustee revisions to LAEP term sheet.	0.20 600.00/hr	120.00
7/27/2023	THC Asset Dispos Review email response from Insperity regarding ERC refund.	0.10 600.00/hr	60.00
	THC Asset Dispos Prepare email to Jason Rund regarding response from Insperity and not taking 2004 exam of Insperity.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Ron Vera for LAEP regarding new terms and LAEP's demand LAEP be allowed to review files before sale and prepare email recommendation to Trustee regarding same and work around by LAEP using Lazo who will identify existence of certain electronic data.	0.40 600.00/hr	240.00
7/28/2023	THC Asset Dispos Review email from Michele Broadnax of LAEP wanting to review electronic filed before purchasing and prepare email to Trustee regarding same.	0.20 600.00/hr	120.00
8/8/2023	THC Asset Dispos Participate in Zoom call with Attorney Ron Vera and Michele Broadnax of LAEP regarding terms of LAEP offer to purchase certain Child360 assets.	0.50 600.00/hr	300.00
	THC Asset Dispos Prepare email to Trustee regarding my Zoom call with Attorney Ron Vera and Michele Broadnax and I rejected LAEP's latest term to inspect the electronic files before the purchase.	0.20 600.00/hr	120.00
8/28/2023	MS Asset Dispos Draft and preparation of responsive email to J. Yoon regarding status of case and potential closing in a couple of years.	0.10 195.00/hr	19.50
11/21/2023	THC Asset Dispos Review email from Robert Lazo and prepare email to Trustee regarding necessity of continuing preservation of electronic data and pending Trustee litigation against insiders and next steps regarding Debtor electronic data.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
11/21/2023	MS Asset Dispos Discussion with T. Casey regarding scope of services and payments made to R. Lazo; review files and filed professional fee statements and advise T. Casey regarding same and R. Lazo still has a cushion left in his capped fees.	0.20 195.00/hr	39.00
11/27/2023	THC Asset Dispos Telephone call with Don Fife CPA regarding delay by Internal Revenue Service in issuing estate ERC.	0.20 600.00/hr	120.00
	THC Asset Dispos Review email from Robert Lazo and prepare an email response regarding his final invoice regarding preserving the Debtor's electronic data.	0.10 600.00/hr	60.00
11/28/2023	THC Asset Dispos Telephone call with Debtor's IT Director Robert Lazo regarding Court Order allowing for another approximately \$8,000 in billable time by him after his invoice is noticed to all creditors, status of case and timing of distribution to creditors.	0.20 600.00/hr	120.00
	THC Asset Dispos Prepare email to Trustee regarding my phone call with Robet Lazo regarding he can still work for Trustee in 2024 per budget order, and his questions regarding status of the case.	0.20 600.00/hr	120.00
12/5/2023	MS Asset Dispos Discussion with T. Casey regarding status of case and funds brought into the estate.	0.10 195.00/hr	19.50
12/6/2023	MS Asset Dispos Draft and preparation of email correspondence to Laura at J. Rund office and request form 2.	0.10 195.00/hr	19.50
12/7/2023	MS Asset Dispos Discussion with T. Casey regarding funds received and disbursed by the estate to date.	0.10 195.00/hr	19.50
12/20/2023	THC Asset Dispos Telephone call with Trustee regarding unsuccessful mediation, filing interim fee application and remaining steps to close the case.	0.10 600.00/hr	60.00
1/11/2024	MS Asset Dispos Review and update outline of priority tasks to be completed including finalizing interim fee application.	0.10 195.00/hr	19.50
SUBTOTAL:		[304.40	128,881.50]

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Claim Objection</u>			
6/23/2022 MS	Claim Objection Draft and preparation of email correspondence to K. Driggers with instructions to save the recently filed claims.	0.10 195.00/hr	NO CHARGE
6/24/2022 MS	Claim Objection Review email from T. Casey regarding claim filed by William Sperling for salary owed due to termination clause and prepare responsive email regarding he was paid his salary and PTO upon termination pursuant to SOFA, except the amount he was paid is missing on SOFA.	0.10 195.00/hr	19.50
6/29/2022 THC	Claim Objection Two telephone calls with Shelly Shay regarding the process she needs to follow to withdraw her 403(b) plan money (.1) and telephone call with Trustee regarding same (.1)	0.20 600.00/hr	120.00
7/7/2022 THC	Claim Objection Telephone call with Luiz from LACOE regarding notices received and T. Casey request for call back from LACOE counsel.	0.10 600.00/hr	60.00
7/14/2022 THC	Claim Objection Telephone call with creditors Evans responding to her questions.	0.10 600.00/hr	60.00
7/18/2022 MS	Claim Objection Draft and preparation of email correspondence to K. Driggers and instructions to save recently filed claim plus all enclosures.	0.10 195.00/hr	NO CHARGE
7/25/2022 THC	Claim Objection Review email form Attorney Ron Wenkart for Lennox School District regarding service of Trustee motions and prepare responsive email responding to his inquiries.	0.20 600.00/hr	120.00
7/26/2022 THC	Claim Objection Telephone call with Bruce at Cyber Communications regarding services needed at Core Sight.	0.20 600.00/hr	120.00
7/29/2022 THC	Claim Objection Review two emails from Bruce at Cyber Communications regarding pre and post-petition invoices and prepare email response regarding Figueroa address was closed months ago and no need for services at that location.	0.20 600.00/hr	120.00
8/4/2022 MS	Claim Objection Draft and preparation of email correspondence to K. Driggers to save the recently filed claims.	0.10 195.00/hr	NO CHARGE

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/11/2022	THC Claim Objection Review claim and supporting documents filed by Long Beach Day Nursery.	0.50 600.00/hr	300.00
8/25/2022	THC Claim Objection Review two claims filed yesterday by Gutierrez.	0.10 600.00/hr	60.00
9/2/2022	THC Claim Objection Review claim filed by the Debtor's former CEO William Sperling and prepare email to Attorney Corey Weber regarding same.	0.20 600.00/hr	120.00
9/13/2022	MS Claim Objection Discussion with K. Driggers regarding responding to creditor who wishes to continue to receive notices in the bankruptcy case.	0.10 195.00/hr	19.50
10/10/2022	MS Claim Objection Commence drafting claims analysis and proposed distribution.	2.20 195.00/hr	429.00
11/3/2022	MS Claim Objection Continue drafting proposed distribution/claims analysis.	1.70 195.00/hr	331.50
11/8/2022	THC Claim Objection Telephone call from Claimant Kim Robinson regarding 457 plan and analysis of 457 plan and why funds in 457 plan will be the subject of a motion the Trustee will file and explain analysis.	0.20 600.00/hr	120.00
11/10/2022	MS Claim Objection Review amended claim filed by Laura Fonseca and confirm her original claim was being paid by the OHS (.1); discuss with T. Casey regarding same and instructions to email E. Levey and advise (.1).	0.20 195.00/hr	39.00
	MS Claim Objection Draft and preparation of email correspondence to E. Levey regarding amended claim of Laura Fonseca and OHS's intended payment on certain claims including L. Fonseca's original, much lower filed claim and attach all pertinent documents including claims and OHS's spreadsheet of claims they intend to pay.	0.20 195.00/hr	39.00
	THC Claim Objection Telephone call with Danning Gill attorney for large creditor regarding status of case and potential assets and all pending issues.	0.40 600.00/hr	240.00
	THC Claim Objection Review filed claims.	0.20 600.00/hr	120.00
11/15/2022	MS Claim Objection Update proposed distribution/claims analysis chart with recently filed claim and amended claim.	0.20 195.00/hr	39.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/30/2023	THC Claim Objection Review claim filed by William Sperling on January 27, 2023 based on 457 plan distribution.	0.10 600.00/hr	60.00
2/1/2023	MS Claim Objection Review recent proof of claim filed by 457 Plan Participant (.1); review motion and order approving termination of 457 Plan (.1); draft and preparation of email correspondence to T. Casey regarding same and confirm whether they are allowed to file priority unsecured claims or general unsecured claims (.1).	0.30 195.00/hr	58.50
	MS Claim Objection Telephone call with T. Casey regarding my email and the filing of unsecured claims by 457 Plan Participants and potential future objections to same.	0.10 195.00/hr	19.50
3/29/2023	THC Claim Objection Review email response from paralegal Leighton regarding claims bar date notice and her firm filing proof of claim and prepare email response regarding same.	0.20 600.00/hr	120.00
4/17/2023	THC Claim Objection Review recently filed claim by Century Group Professionals and back up attached to claim.	0.20 600.00/hr	120.00
4/19/2023	THC Claim Objection Review email from Attorney Joanne Leighton for claimant Century Group and prepare email response regarding her client's claim was filed late, refer her to claim bar date notice and proof of service showing here client received notice of claims bar date and request she stipulate to subordinate her clients' claim to all timely filed claims and attached her filed claim.	0.40 600.00/hr	240.00
6/28/2023	MS Claim Objection Continue working on claims analysis and proposed distribution analysis.	1.30 195.00/hr	253.50
7/6/2023	THC Claim Objection Review email from Attorney Mo of Danning Gill counsel to one of the estate's largest creditors regarding size and timing of distribution and prepare email response regarding same and explain special counsel is filing a complaint against two former officers.	0.20 600.00/hr	120.00
8/15/2023	MS Claim Objection Review filed claims and proposed distribution analyses; prepare email correspondence to T. Casey regarding priority wage claims filed, certain general unsecured claims filed, amounts and totals that we likely the damages suffered at the hands of the directors and officers.	1.40 195.00/hr	273.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	SUBTOTAL:	[11.80	3,741.00]
	<u>Employment</u>		
6/3/2022	MS Employment Commence drafting Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation].	1.50 195.00/hr	292.50
6/6/2022	MS Employment Continue drafting Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation] (.4); draft and preparation of email correspondence to T. Casey regarding same and instructions on including recent communications with former employees in the employment application (.1).	0.50 195.00/hr	97.50
	THC Employment Review and revise the Trustee's application to employ Casey Firm.	0.30 600.00/hr	180.00
6/7/2022	MS Employment Slightly revise employment application (.1); telephone call with T. Casey regarding providing greater detail on accounts receivable and he will attempt to ascertain additional information from K. Schoenbaum today during their scheduled call (.1).	0.20 195.00/hr	39.00
6/10/2022	THC Employment Prepare outline of term for employment of the Debtor's former IT Director as a consultant to the Trustee.	0.60 600.00/hr	360.00
	THC Employment Review and revise the Trustee's application to employ the Casey Firm, review documents regarding D&O claim.	0.40 600.00/hr	240.00
	THC Employment Prepare email instructions to paralegal M. Silva regarding terms wanted by Trustee in proposed consulting agreement with former ID Director and revise draft consulting agreement accordingly.	0.30 600.00/hr	180.00
6/14/2022	MS Employment Meeting with T. Casey regarding finalizing employment application and preparing IT Consulting agreement with Robert Lazo.	0.10 195.00/hr	19.50
	MS Employment Review and revise Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation].	0.20 195.00/hr	39.00
	THC Employment Review and revise the Trustee's application to employ the Casey Firm.	0.30 600.00/hr	180.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/14/2022	MS Employment Draft and preparation of Notice of Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation.	0.40 195.00/hr	78.00
	MS Employment Draft and preparation of Statement of Disinterestedness for Employment of Professional Person under F.R.B.P. 2014.	0.30 195.00/hr	58.50
	MS Employment Additional revisions to Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation]; Notice of Application; and, Statement of Disinterestedness for Employment of Professional Person under F.R.B.P. 2014.	0.40 195.00/hr	78.00
	MS Employment Draft and preparation of email correspondence to Client Trustee J. Rund and attach draft employment application for review and approval.	0.10 195.00/hr	19.50
	MS Employment Draft and preparation of IT Consulting Contract between the Trustee and Robert Lazo.	2.00 195.00/hr	390.00
6/15/2022	MS Employment Finalize Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation] for filing (.1); draft and preparation of email correspondence to K. Driggers with instructions to obtain T. Casey's signatures, attach exhibit and to revise service list and send back to me before filing (.1).	0.20 195.00/hr	39.00
	MS Employment Revisions to Contract for IT Director (.3); draft and preparation of email correspondence to T. Casey regarding same, attach draft and to call me to discuss same (.1).	0.40 195.00/hr	78.00
	MS Employment Telephone call with T. Casey regarding IT Contract and receive instructions regarding revisions to same.	0.30 195.00/hr	58.50
	MS Employment Review and revise IT Contract pursuant to T. Casey's instructions (.2); draft and preparation of email correspondence to T. Casey regarding same and attach revised draft (.1).	0.30 195.00/hr	58.50
	MS Employment Conference call with T. Casey and R. Lazo regarding terms of the proposed IT contract with the Trustee to provide services in order to access the Debtor's electronic data.	0.50 195.00/hr	97.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/15/2022	MS Employment Follow up telephone call with T. Casey regarding revising proposed IT contract for purposes of forwarding to Client Trustee.	0.10 195.00/hr	19.50
	MS Employment Review and revise again and telephone call with T. Casey regarding same; receive instructions to draft application to employ consultant with modified fee procedure.	0.20 195.00/hr	39.00
	MS Employment Commence drafting Application to Employ Robert Lazo at Trustee's IT Consultant and Modified Fee Procedure.	1.90 195.00/hr	370.50
6/16/2022	MS Employment Revise IT Consulting Agreement, advise T. Casey regarding same and email same to him.	0.20 195.00/hr	39.00
	MS Employment Continue drafting Application to Employ Robert Lazo at the Trustee's IT Consultant.	1.00 195.00/hr	195.00
7/5/2022	MS Employment Review Court docket for opposition to Trustee's Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation] (.1); draft and preparation of Non Opposition to same (.1); identify and prepare exhibits in support (.2); draft and preparation of Order approving Application (.2).	0.60 195.00/hr	117.00
7/7/2022	MS Employment Review entered Order Granting Chapter 7 Trustee's Application to Employ Counsel [The Law Office of Thomas H. Casey, Inc., a Professional Corporation]; forward to K. Driggers with instructions to serve on interested parties and prepare and file proof of service of same.	0.10 195.00/hr	19.50
8/3/2022	THC Employment Review email from Attorney Corey Weber regarding proposed retention by the Trustee of his firm regarding potential D&O causes of action and mark up his proposal.	0.30 600.00/hr	180.00
8/8/2022	THC Employment Review email from proposed special counsel Corey Weber regarding terms and prepare email response regarding same.	0.20 600.00/hr	120.00
8/19/2022	THC Employment Review Trustee application to employ special counsel regarding potential D&O claims (.5) and prepare email to Trustee regarding split contingency fee depending on whether recovered asset is a restricted asset as Debtor was a non-profit (.3)	0.80 600.00/hr	480.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/30/2022	THC Employment Prepare for conference call with CPA Daryl Luna and Trustee Jason Rund and review proposed retention agreement Daryl Luna wants Trustee to sign to complete audit of Child 360 retirement plan and amendments needed to agreement for future Trustee application to employ and pay CPA Daryl Luna's accounting firm.	0.30 600.00/hr	180.00
	THC Employment Conference call with CPA Daryl Luna, CPA Don Fife and Trustee Jason Rund regarding audit of retirement plan, Bankruptcy Court requirements, and employment and compensation.	0.70 600.00/hr	420.00
	MS Employment Discussion with T. Casey regarding preparing addendum to engagement letter from JLK Rosenberger, proposed auditor for the 403(b) plan and instructions to employment them, scope of services and payment.	0.20 195.00/hr	39.00
	MS Employment Commence drafting addendum to engagement letter.	0.60 195.00/hr	117.00
8/31/2022	MS Employment Telephone call with T. Casey regarding addendum, engagement letter and motion to employ JLKR.	0.10 195.00/hr	19.50
	MS Employment Review engagement letter from JLK Rosenberger and all terms stated (.8); continue drafting addendum to engagement letter (.5); draft and preparation of email correspondence to T. Casey regarding same attaching both documents and laying out certain terms that I do not believe the Trustee should agree to (.2).	1.50 195.00/hr	292.50
9/2/2022	THC Employment Review and revise addendum to draft Trustee retainer agreement with Daryl Luna.	0.20 600.00/hr	120.00
	THC Employment Review revised Dayry Luna retainer agreement and addendum (.2) and prepare email to Trustee explaining many cross outs and addendum (.2)	0.40 600.00/hr	240.00
9/4/2022	THC Employment Review and revise Trustee motion to employ 403(b) plan auditor JKL and approve compensation agreement.	0.40 600.00/hr	240.00
9/5/2022	THC Employment Review email from Trustee Jason Rund regarding revisions to JLK Rosenberger engagement letter and addendum and prepare email response regarding same.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/5/2022	THC Employment Prepare email to auditor Daryl Luna at JLK Rosenberger regarding cross outs to engagement letter plus addendum.	0.40 600.00/hr	240.00
9/7/2022	THC Employment Telephone call with client Trustee Jason Rund regarding JLK Rosenberger rejected all revisions to engagement letter and explain terms I settled and terms I did not settle and obtain settlement authority to complete revisions.	0.10 600.00/hr	60.00
	THC Employment Another phone call with Daryl Luna regarding revisions to Engagement Agreement (.1) and telephone call with paralegal Marissa Silva regarding revisions to Engagement Letter (.2)	0.30 600.00/hr	180.00
	THC Employment Review and revise Trustee motion to approve agreement with JLK Rosenberger.	0.20 600.00/hr	120.00
9/8/2022	THC Employment Telephone call with Trustee Jason Rund regarding revisions to Trustee motion to approve agreement with JLK Rosenberger.	0.20 600.00/hr	120.00
SUBTOTAL:		[20.40	6,610.50]
<u>Fee Application</u>			
12/15/2023	MS Fee Application Draft and preparation of email correspondence to T. Casey regarding preparing shell of interim fee application.	0.10 195.00/hr	19.50
12/20/2023	MS Fee Application Draft and preparation of 45-day notice of interim fee applications.	0.20 195.00/hr	39.00
12/21/2023	MS Fee Application Telephone call with T. Casey regarding 45 day notice and the first available hearing date for Judge Saltzman.	0.10 195.00/hr	NO CHARGE
	MS Fee Application Revise, finalize 45-day notice and forward to K. Driggers with instructions to file and serve today.	0.10 195.00/hr	NO CHARGE
12/28/2023	MS Fee Application Discussion with K. Driggers regarding preparing first draft of Interim Application for Fees and Reimbursement of Expenses of the Law Offices of Thomas H. Casey, Inc., Attorney for Chapter 7 Trustee.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
12/28/2023	THC Fee Application Review and revise the Firm's interim fee application.	1.00 600.00/hr	600.00
	MS Fee Application Meeting with T. Casey regarding preparation of first interim fee application and to review and edit time entries accordingly.	0.20 195.00/hr	39.00
1/2/2024	THC Fee Application Prepare fee application.	0.60 600.00/hr	360.00
	MS Fee Application Discussions today with T. Casey regarding preparing Interim Fee Application.	0.10 195.00/hr	19.50
1/3/2024	MS Fee Application Commence drafting First Interim Application for Fees and Reimbursement of Expenses of the Law Offices of Thomas H. Casey, Inc., Attorney for Chapter 7 Trustee.	5.40 195.00/hr	1,053.00
1/4/2024	MS Fee Application Revise time entries to ensure entries are in proper fee app categories.	0.50 195.00/hr	97.50
	MS Fee Application Discussion with T. Casey regarding draft interim fee application.	0.10 195.00/hr	19.50
	MS Fee Application Continue drafting First Interim Application for Fees and Reimbursement of Expenses of the Law Offices of Thomas H. Casey, Inc., Attorney for Chapter 7 Trustee.	5.80 195.00/hr	1,131.00
1/8/2024	MS Fee Application Continue drafting First Interim Application for Fees and Reimbursement of Expenses of the Law Offices of Thomas H. Casey, Inc., Attorney for Chapter 7 Trustee.	2.90 195.00/hr	NO CHARGE
1/10/2024	MS Fee Application Continue drafting First Interim Application for Fees and Reimbursement of Expenses of the Law Offices of Thomas H. Casey, Inc., Attorney for Chapter 7 Trustee (1.6); draft and preparation of email correspondence to T. Casey regarding same (.1).	1.70 195.00/hr	NO CHARGE
1/11/2024	THC Fee Application Review and revise the Firm's First Interim Fee Application.	1.10 600.00/hr	660.00
	MS Fee Application Several discussions with T. Casey regarding Interim Fee Application and provide requested information.	0.10 195.00/hr	19.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
1/11/2024	MS Fee Application Draft and preparation of email correspondence to Don Fife, Hahn Fife & Company, LLP requesting fees to date and fees to close the case.	0.10 195.00/hr	19.50
SUBTOTAL:		[20.20	4,096.50]
<u>Lease</u>			
6/9/2022	THC Lease Telephone call with Attorney Matt Pham for landlord of Debtor's Figueroa LA office regarding lease, notice of default filed, and targeted timeline to vacate the office.	0.20 600.00/hr	120.00
	THC Lease Prepare email to Attorney Matt Pham of Allen Matkins for landlord of Debtor's LA Office confirming he will forward to me the lease and notice of default served on the Debtor and potential agreement.	0.40 600.00/hr	240.00
	THC Lease Review email from Attorney Matt Pham for landlord and attached lease, amendment to lease and notice of default.	0.50 600.00/hr	300.00
6/15/2022	THC Lease Review lease with John Hancock for office premises.	0.30 600.00/hr	180.00
6/27/2022	THC Lease Telephone call with Attorney Matthew Pham regarding status of case and potential framework for settlement discussions.	0.10 600.00/hr	60.00
7/7/2022	THC Lease Review Code regarding automatic rejection of commercial lease.	0.20 600.00/hr	120.00
	THC Lease Review Section 365 and recent amendments to it regarding time periods as to when nonresidential lease is automatically rejected, and review applicable authorities regarding rejection as of date of filing the Trustee's motion (.7) and prepare email to Attorney Kerry Moynihan regarding researching 365 issues and motion to reject lease on shortened and as of date of filing Trustee motion to reject (.4)	1.10 600.00/hr	660.00
	THC Lease Review lease and monthly additional charges (.4) and telephone call with Attorney Matthew Pham for lessor regarding same and settlement (.2)	0.60 600.00/hr	360.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/7/2022	THC Lease Telephone call with Trustee regarding status of my negotiations with Attorney Matt Pham for lessor and status of obtaining evidence to support the Trustee's potential motion to abandon.	0.30 600.00/hr	180.00
	KM Lease Research regarding rejection of lease.	2.10 450.00/hr	945.00
7/8/2022	THC Lease Prepare email to Attorney Kerry Moynihan regarding preparing draft motion to terminate lease.	0.10 600.00/hr	60.00
7/9/2022	KM Lease Draft motion to reject real property lease.	1.50 450.00/hr	675.00
7/11/2022	THC Lease Telephone call with Attorney Matthew Pham of Allen Matkins regarding calculating post-petition rent owing and offsetting security deposit against lessor's claim.	0.20 600.00/hr	120.00
	THC Lease Prepare email to Trustee Jason Rund regarding my phone call with lessor counsel, preserve rights, claims and defenses for later and I will prepare motion to terminate lease preserving rights, claims and defenses and priority is terminating lease and abandoning personal property on site.	0.50 600.00/hr	300.00
	KM Lease Continue drafting motion to reject lease.	4.70 450.00/hr	2,115.00
7/12/2022	THC Lease Review email from lessor counsel David Pham regarding offsetting security deposit against pre-petition claim of lessor and not post-petition chapter 7 admin claim.	0.30 600.00/hr	180.00
7/13/2022	MS Lease Revisions to Motion to Reject Nonresidential Real Property Leases (.3); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.40 195.00/hr	78.00
	THC Lease Review and revise the Trustee's motion to terminate lease retroactive to date of filing motion.	0.70 600.00/hr	420.00
	MS Lease Draft and preparation of Application for Setting Hearing on Shortened Notice for Trustee's Motion to Reject Nonresidential Real Property Leases.	0.50 195.00/hr	97.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/13/2022	THC Lease Telephone call with paralegal Marissa Silva regarding revisions to the Trustee's motion to terminate lease and motion to abandon personal property.	0.30 600.00/hr	180.00
	MS Lease Draft and preparation of Proposed Order regarding Application for Setting Hearing on Shortened Time.	0.20 195.00/hr	39.00
	THC Lease Review Five Day Notice To Quit and attached rate schedule (.2) and prepare email to Attorney Matt Pham for Landlord regarding same and attached rate schedule showing monthly operating charges of over \$25,000 (.2)	0.40 600.00/hr	240.00
	THC Lease Review email from Attorney Matt Pham for Landlord with his itemization of monthly rent owing on Child 360's Business Premises (.1) and prepare email to Trustee regarding monthly rent in total, I will revise both draft Trustee motions to reflect these amounts and filing both Trustee motions asap (.2).	0.30 600.00/hr	180.00
	MS Lease Telephone call with T. Casey regarding email from counsel for the landlord regarding post-petition administrative rent claim breakdown and calculations and instructions to revise the Motion to Reject Lease regarding same.	0.10 195.00/hr	19.50
	MS Lease Review and revise Motion to Reject Leases to include the breakdown of the monthly lease amount maintained by the landlord and additional information from R. Lazo regarding decommissioned connection between the premises and the offsite location.	0.30 195.00/hr	58.50
	MS Lease Revision to the Application to Shorten Time to include the recent updated monthly rent amount provided by counsel for the landlord.	0.10 195.00/hr	19.50
	THC Lease Review and revise the Trustee's motion to reject lease of commercial space to incorporate new evidence.	0.40 600.00/hr	240.00
	THC Lease Review and revise the Trustee's application to shorten time on the Trustee's motion to reject leases.	0.20 600.00/hr	120.00
	THC Lease Prepare email to Attorney Matthew Pham for Landlord requesting back up for high, monthly operating costs and advise I hope to file the	0.20 600.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Trustee's two motions tomorrow along with two applications to shorten time to seven days' notice.		
7/13/2022	THC Lease	0.40	240.00
	Review Judge Mund's opinion Leather Factory regarding post-petition rent and applying security deposit.	600.00/hr	
	THC Lease	0.40	240.00
	Review email from Matthew Pham with his break out of high, monthly operating costs and their explanation why (.2) and prepare email to Trustee Rund regarding terms of lease obligate payment of operating costs and filing motion to terminate the lease (.2)	600.00/hr	
	MS Lease	0.50	97.50
	Continue drafting Declaration of J. Rund in support of Application to Shorten Time on the Trustee's Motion to Abandon Personal Property.	195.00/hr	
	KM Lease	1.10	495.00
	Research and draft memorandum regarding issue of application of security deposit.	450.00/hr	
7/14/2022	THC Lease	0.10	60.00
	Review and revise the Declaration of Trustee Jason Rund in support of the Trustee's application to shorten time to reject lease.	600.00/hr	
	THC Lease	0.10	60.00
	Review and approve my draft declaration in support of the Trustee's motion to terminate lease.	600.00/hr	
	MS Lease	0.20	39.00
	Review and revise Motion to Reject Lease and T. Casey's Declaration in support.	195.00/hr	
	MS Lease	0.10	19.50
	Discussion with T. Casey regarding revising his Declaration and J. Rund Declaration in support.	195.00/hr	
	MS Lease	0.20	39.00
	Revisions to the T. Casey's Declaration and J. Rund Declaration in support of motion to reject lease and email T. Casey regarding same.	195.00/hr	
	MS Lease	0.10	19.50
	Discussion with T. Casey regarding definition of leases in the Motion includes both leases and to finalize and send to J. Rund.	195.00/hr	
	MS Lease	0.30	58.50
	Finalize Motion to Reject Leases and Declaration of J. Rund in support; Application for Shortening Time; J. Rund Declaration in	195.00/hr	

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		<u>Hrs/Rate</u>	<u>Amount</u>
	support of Application; draft and preparation of email correspondence to J. Rund and attach all documents for review, approval and signature.		
7/14/2022	THC Lease	0.10	60.00
	Review and revise the Trustee's declaration in support of the Trustee's motion to reject lease.	600.00/hr	
	MS Lease	0.10	19.50
	Telephone call with K. Moynihan regarding Storage License referenced in the Motion to Reject the Leases.	195.00/hr	
	MS Lease	0.50	97.50
	Revise, finalize the Motion to Reject the Leases, Application to Shorten Time and proposed Order on Application to Shorten Time (.2); identify and prepare exhibits in support (.2); forward all documents to K. Driggers with instructions to file with the Court (.1).	195.00/hr	
7/15/2022	MS Lease	0.10	19.50
	Telephone call with T. Casey regarding entered Order Shortening Time and compliance with same.	195.00/hr	
	MS Lease	0.70	NO CHARGE
	Draft and preparation of lengthy, detailed email correspondence to K. Driggers regarding complying with entered Order Shortening Time regarding telephonic, email and overnight notice, provide details to forward to the parties and contact information for the parties.	195.00/hr	
	MS Lease	0.10	19.50
	Draft and preparation of another email correspondence to K. Driggers to provide me the times of the telephonic and email service of Order Shortening Time and Motions.	195.00/hr	
	MS Lease	1.00	195.00
	Draft and preparation of Declaration of K. Driggers regarding compliance with Order Shortening Time for hearings on the Motion to Reject Lease and Abandonment of Personal Property.	195.00/hr	
	MS Lease	0.10	19.50
	Draft and preparation of email correspondence to T. Casey regarding draft Declaration of K. Driggers regarding compliance with Order Shortening Time for hearings on the Motion to Reject Lease and Abandonment of Personal Property.	195.00/hr	
	MS Lease	0.10	19.50
	Telephone call with T. Casey regarding draft Declaration of K. Driggers regarding compliance with Order Shortening Time for hearings on the Motion to Reject Lease and Abandonment of Personal Property and request to make minor revisions.	195.00/hr	

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/15/2022	MS Lease Revise, finalize Declaration of K. Driggers regarding compliance with Order Shortening Time for hearings on the Motion to Reject Lease and Abandonment of Personal Property (.2); identify and prepare exhibits in support (.2); draft and preparation of email correspondence to K. Driggers and attach Declaration and exhibits and instructions to review, sign and file with the Court and serve on the Judge (.1).	0.50 195.00/hr	97.50
	MS Lease Further emails with K. Driggers regarding filing and serving her Declaration regarding Compliance with Order Shortening Time.	0.10 195.00/hr	NO CHARGE
	THC Lease Review the Court's Order entered today granting the Trustee's two applications to shorten time.	0.10 600.00/hr	60.00
	THC Lease Telephone call with paralegal M. Silva regarding instructions regarding compliance with terms of Order shortening time, deadlines for service today and compliance today.	0.10 600.00/hr	60.00
	THC Lease Telephone call with paralegal M. Silva regarding instructions regarding declaration showing compliance with Order Shortening Time must state that Attorney Matthew Pham agreed to accept service on behalf of Landlord Hancock.	0.10 600.00/hr	60.00
	THC Lease Review draft Declaration of assistant K. Driggers showing compliance today with the Court's Order Shortening Time and compare to terms of Order Shortening Time.	0.20 600.00/hr	120.00
7/18/2022	THC Lease Review draft order granting motion to reject and telephone call with paralegal Marissa Silva regarding revisions regarding identify the two leases being rejected and revise abandonment order to state address where all abandoned personal property is located.	0.10 600.00/hr	60.00
	THC Lease Review and revise draft order granting motion to terminate lease and draft order granting abandonment of personal property.	0.10 600.00/hr	60.00
	THC Lease Prepare email to Trustee attaching copies of draft orders granting the Trustee's motion to terminate lease and motion to abandon personal property.	0.10 600.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/18/2022	MS Lease Telephone call with T. Casey regarding preparing Order Granting Motion to Reject Leases.	0.10 195.00/hr	19.50
	MS Lease Draft and preparation of Order Granting Motion to Reject Leases and email to T. Casey.	0.40 195.00/hr	78.00
	MS Lease Telephone call with T. Casey regarding revising proposed Order Granting Motion to Reject Leases (.1); revise Order pursuant to instructions (.1); prepare email correspondence to T. Casey regarding same (.1).	0.30 195.00/hr	58.50
	THC Lease Telephone call with Attorney Matthew Pham for Landlord regarding he is not opposing the Trustee's motions, amount owing to Landlord and pending hearings regarding Trustee motions to reject lease and abandon personal property, and transitioning possession to Landlord.	0.20 600.00/hr	120.00
	THC Lease Telephone call with Trustee regarding my phone call with Attorney Matt Pham for Landlord today and draft orders for motions scheduled for hearing this Wednesday.	0.20 600.00/hr	120.00
	THC Lease Prepare email to Attorney Matt Pham for Landlord and attach two draft orders granting two Trustee motions scheduled for hearings this Wednesday per Order Shortening Time and request Matt approve both orders.	0.20 600.00/hr	120.00
7/19/2022	THC Lease Review email from Attorney Matthew Pham for Landlord and his red lined revisions to the two draft orders I sent him yesterday.	0.20 600.00/hr	120.00
	THC Lease Prepare email to Trustee Rund regarding one paragraph added to order approving stipulation by Landlord counsel is not acceptable stating Landlord does not need to give notice to third parties claiming an interest in abandoned property and other terms added and recommend response to Landlord counsel.	0.40 600.00/hr	240.00
	THC Lease Prepare email to Attorney Matthew Pham regarding the Trustee consents to his revisions to order terminating lease except for one term and explain why the Trustee objects to this term regarding it exceeds scope of relief requested in motion and may affect the rights of unknown third parties.	0.30 600.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/19/2022	THC Lease Telephone call with Attorney Matthew Pham for Landlord regarding the Trustee rejects a term in his revisions to two orders on pending motions and come to agreement on terms of orders(.1) meeting with paralegal Marissa Silva regarding my instructions regarding revise two orders and obtain Attorney Matthew Pham's signature approved as to form and content and lodge and explain Matthew's revisions I am accepting (.2)	0.30 600.00/hr	180.00
	MS Lease Discussion with T. Casey regarding revising Order Granting Trustee's Motion to Reject Leases pursuant to M. Pham's revisions and discuss further regarding tentative ruling and changing appearance paragraph accordingly.	0.10 195.00/hr	19.50
	MS Lease Revisions to Order Granting Trustee's Motion to Reject Leases and adding signature lines as approved to form and content for M. Pham's and T. Casey's signatures.	0.20 195.00/hr	39.00
	MS Lease Draft and preparation of email correspondence to Attorney for lessor M. Pham and attach both revised Order for review, approval and signature.	0.10 195.00/hr	19.50
	THC Lease Review Attorney Matthew Pham's email with his signature approving lease rejection order as to form and content and review his additional change to order	0.10 600.00/hr	60.00
	THC Lease Review and sign lease rejection order approving as to form and content.	0.10 600.00/hr	60.00
	MS Lease Discussion with T. Casey regarding minor revision to Order Granting Trustee's Motion to Reject Leases requested by M. Pham.	0.10 195.00/hr	19.50
	THC Lease Review legal memorandum regarding the security deposit must be applied against pre-petition claim of Landlord and not Chapter 7 admin rent claim.	0.30 600.00/hr	180.00
	THC Lease Prepare lengthy email to Attorney Kerry Moynihan regarding legal authorities regarding cannot set off security deposit against chapter 7 admin rent claim and her legal memorandum regarding same and instructions regarding add second part to existing legal memorandum	0.50 600.00/hr	300.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	regarding calculating Landlord's pre-petition claim per Lease and Section 365 and attach certain of Matthew Pham's prior emails.		
7/19/2022 KM	Lease Continue drafting memo regarding security deposit.	2.00 450.00/hr	900.00
7/20/2022 MS	Lease Revise, finalize Order Granting Motion to Reject Leases (.1); draft and preparation of email correspondence to K. Driggers with instructions to upload Order and attach signatures as an exhibit when uploading (.1).	0.20 195.00/hr	39.00
7/22/2022 THC	Lease Review email from Attorney Matthew Pham regarding were orders lodged and inquiring why orders not entered and prepare email response regarding same.	0.10 600.00/hr	60.00
7/26/2022 THC	Lease Review Order granting Trustee's motion to reject lease noting changes made by the Court.	0.10 600.00/hr	60.00
MS	Lease Review entered Order Granting Trustee's Motion to Reject Lease; forward to K. Driggers with instructions to serve on interested parties and prepare and file proof of service of same.	0.10 195.00/hr	19.50
8/4/2022 KM	Lease Research and analyze potential administrative and pre-petition claims of landlord deposit.	1.70 450.00/hr	765.00
8/10/2022 KM	Lease Revise security deposit memorandum regarding claim amounts.	1.40 450.00/hr	630.00
8/11/2022 KM	Lease Finalize memorandum regarding security deposit and claims.	0.70 450.00/hr	315.00
8/12/2022 THC	Lease Review legal memorandum regarding amounts owing on lease pre and post-petition and setting off security deposit.	0.70 600.00/hr	420.00
THC	Lease Prepare email to Trustee Jason Rund regarding legal memorandum and landlord claims or pre and post-petition period.	0.20 600.00/hr	120.00
8/24/2022 THC	Lease Prepare for phone call with landlord counsel and review legal memorandum regarding landlord's pre-petition claim and post-petition claim.	0.30 600.00/hr	180.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/24/2022	THC Lease Telephone call with Matthew Pham regarding settling landlord Hancock's Chapter 7 administrative claim.	0.20 600.00/hr	120.00
8/30/2022	THC Lease Telephone call with Attorney Matthew Pham for landlord Hancock regarding settling landlord Hancock's claim.	0.20 600.00/hr	120.00
8/31/2022	THC Lease Prepare email to Trustee Rund regarding email from counsel for landlord Hancock regarding settlement and discounting landlord admin claim.	0.10 600.00/hr	60.00
9/4/2022	THC Lease Prepare email to Trustee Jason Rund regarding analyzing settlement offer by landlord Hancock and recommending a counter and explain numbers and pros and cons.	0.50 600.00/hr	300.00
9/5/2022	THC Lease Prepare very lengthy settlement counter via email to Attorney Matthew Pham of Allen Matkins stating Trustees' settlement counter and explain why.	0.90 600.00/hr	540.00
9/13/2022	THC Lease Review email from Attorney Matthew Pham for landlord Hancock regarding landlord's counter and prepare email to client Trustee regarding pros and cons of counter and benefits of acceptance by the numbers.	0.50 600.00/hr	300.00
9/15/2022	THC Lease Review terms of counter by counsel for landlord Hancock (.1) and prepare email to Attorney Matthew Pham for landlord Hancock accepting landlord's latest counter (.2).	0.30 600.00/hr	180.00
9/20/2022	THC Lease Review Proof of Claim filed by Lessor.	0.10 600.00/hr	60.00
9/25/2022	THC Lease Review and revise settlement agreement with landlord Hancock (.6) and prepare email to Trustee attaching the settlement agreement and requesting approval (.1)	0.70 600.00/hr	420.00
9/26/2022	THC Lease Prepare email to Attorney Matthew Pham of Allen Matkins for landlord Hancock regarding draft settlement agreement.	0.20 600.00/hr	120.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/28/2022	THC Lease Review email from Attorney Matthew Pham for landlord Hancock regarding his revisions to settlement agreement and review his attached, red lined revised draft of settlement agreement.	0.50 600.00/hr	300.00
	THC Lease Prepare email to Trustee regarding revisions by Attorney Matthew Pham for Landlord John Hancock regarding revisions by Matthew Pham and my recommended counter.	0.50 600.00/hr	300.00
10/4/2022	THC Lease Prepare email to Attorney Matthew Pham for Landlord Hancock regarding the Trustee's revisions to the red lined draft of the settlement agreement forwarded by Matthew Pham and explain the revisions.	0.50 600.00/hr	300.00
10/5/2022	THC Lease Review and revise settlement agreement with Landlord John Hancock.	0.30 600.00/hr	180.00
	THC Lease Review and revise email to Attorney Matthew Pham of Allen Matkins for Landlord Hancock.	0.30 600.00/hr	180.00
	MS Lease Commence drafting Motion to Approve Settlement Agreement with the Landlord.	1.50 195.00/hr	292.50
10/6/2022	THC Lease Review and revise draft Declaration of Trustee Jason Rund in support of Trustee's 9019 motion to approve agreement with Iron Mountain.	0.30 600.00/hr	180.00
	MS Lease Draft and preparation of Notice of Trustee's Motion to Approve Settlement Agreement with Iron Mountain.	0.40 195.00/hr	78.00
	MS Lease Discussion with T. Casey regarding preparing Motion to Approve Settlement Agreement with Landlord and prepare Settlement Agreement with OHS.	0.30 195.00/hr	58.50
10/20/2022	THC Lease Telephone call with Trustee regarding revisions to lease agreement.	0.10 600.00/hr	60.00
	THC Lease Review and revise settlement agreement with Landlord Hancock (.5) and prepare email to Attorney Matthew Pham for Landlord Hancock re revisions and the Trustee's agreement with OHS (.4)	0.90 600.00/hr	540.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/21/2022	THC Lease Review email from Trustee regarding latest revisions to draft agreement with Landlord Hancock and prepare email response regarding same.	0.10 600.00/hr	60.00
	THC Lease Prepare email to Attorney Matthew Pham of Allen Matkins for Landlord Hancock responding to his questions and attach latest draft settlement agreement.	0.20 600.00/hr	120.00
	THC Lease Review email from Attorney Matt Pham for Landlord Hancock regarding finalizing settlement agreement and prepare email response regarding same.	0.10 600.00/hr	60.00
10/31/2022	MS Lease Telephone call with T. Casey regarding finalizing Settlement Agreement with Landlord John Hancock.	0.10 195.00/hr	19.50
	MS Lease Review and revise Settlement Agreement with the Landlord (.3); draft and preparation of email correspondence to T. Casey regarding same (.1).	0.40 195.00/hr	78.00
11/10/2022	THC Lease Prepare email to Attorney Matthew Pham for landlord Hancock regarding follow up and request signatures on settlement agreement.	0.10 600.00/hr	60.00
11/15/2022	MS Lease Discussion with T. Casey and instructions to prepare 9019 Motion with Landlord.	0.10 195.00/hr	19.50
11/16/2022	MS Lease Draft and preparation of 9019 Motion for approval of Settlement Agreement between the Trustee and the Landlord.	1.80 195.00/hr	351.00
11/21/2022	THC Lease Prepare another follow up email to Attorney Matthew Pham for John Hancock regarding status of agreement and his client's signatures.	0.10 600.00/hr	60.00
12/2/2022	THC Lease Prepare email to Attorney Matthew Pham for landlord Hancock requesting the Landlord Hancock's signature on agreement.	0.10 600.00/hr	60.00
12/6/2022	THC Lease Review email from Attorney Matthew Pham regarding his landlord client's signature on settlement agreement and prepare email response regarding same.	0.10 600.00/hr	60.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
12/13/2022	THC Lease Review email from Attorney Matthew Pham for Landlord John Hancock with signatures to settlement agreement and prepare email to client Trustee regarding same and request his signature on settlement agreement.	0.10 600.00/hr	60.00
12/14/2022	MS Lease Review and revise 9019 motion between the Trustee and Landlord (.5); draft and preparation of email correspondence to T. Casey regarding same and advise I will continue working on 9019 motion with OHS so they can be filed concurrently (.1).	0.60 195.00/hr	117.00
12/16/2022	THC Lease Review and revise the Trustee's 9019 motion regarding settlement with Landlord John Hancock and add legal authorities regarding a landlord can setoff security deposit against pre-petition unsecured claim.	1.30 600.00/hr	780.00
	MS Lease Review and revise Trustee's Motion to Approve Compromise of Controversy with the Landlord.	0.50 195.00/hr	97.50
12/17/2022	THC Lease Review and revise latest draft of Trustee motion to settle with Landlord	0.40 600.00/hr	240.00
12/20/2022	MS Lease Discussion with T. Casey and receive instructions to prepare J. Rund's Declaration in support of 9019 Motion with Landlord and forward to him.	0.10 195.00/hr	19.50
	MS Lease Draft and preparation of email correspondence to T. Casey regarding next available hearing date for the drafted 9019 Motions.	0.10 195.00/hr	19.50
	MS Lease Discussion with T. Casey regarding making minor revision to the Motion.	0.10 195.00/hr	19.50
	MS Lease Review and revise 9019 Motion with the Landlord (.1); draft and preparation of Declaration of J. Rund in support (.8).	0.90 195.00/hr	175.50
	MS Lease Revisions to Declaration of J. Rund in support of 9019 Motion with the Landlord (.1); draft and preparation of email correspondence to J. Rund and attach for his review, approval and request to returned signed Declaration in support (.1).	0.20 195.00/hr	39.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
12/20/2022	THC Lease Review and revise Trustee Rund declaration in support of Trustee motion to settle with Landlord Hancock.	0.20 600.00/hr	120.00
12/21/2022	MS Lease Draft and preparation of Notice of Motion to Approve Compromise of Controversy with Landlord.	0.50 195.00/hr	97.50
	MS Lease Finalize Motion to Approve Compromise of Controversy with Landlord.	0.50 195.00/hr	97.50
1/30/2023	THC Lease Review two tentative Court rulings granting the Trustee's two motions to approve the Trustee's agreement with the Landlord and to approve the Trustee's agreement with Office of Head Start.	0.30 600.00/hr	180.00
	MS Lease Draft and preparation of Order Granting Chapter 7 Trustee's Motion to Approve Settlement Agreement with Landlord John Hancock.	0.40 195.00/hr	78.00
	MS Lease Draft and preparation of email correspondence to T. Casey and attach draft Order Approving Settlement Agreement with the Landlord.	0.10 195.00/hr	19.50
	MS Lease Telephone call with T. Casey regarding making revisions to the Order Approving Settlement Agreement with the Landlord.	0.10 195.00/hr	19.50
3/1/2023	THC Lease Review Court approved settlement agreement with Landlord Hancock and analyze consequences if agreement is breached because the Trustee does not timely make payment and review the Trustee's Court approved agreement with Office of Head Start regarding their failure to timely make settlement payment resulting in late payment to landlord Hancock.	0.30 600.00/hr	180.00
	THC Lease Prepare email to Trustee regarding proposed resolution to avoid risking breaching agreement with the Landlord.	0.20 600.00/hr	120.00
3/2/2023	THC Lease Telephone call with Trustee Jason Rund regarding payments of settlement funds to Landlord Hancock, no receipt of earned income tax credit and OHS settlement agreement.	0.20 600.00/hr	120.00
	THC Lease Telephone call with Attorney Matt Pham for Landlord John Hancock regarding deadline for Trustee to make settlement payments and confirming settlement payments will be timely made.	0.10 600.00/hr	60.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/2/2023	MS Lease Discussion with T. Casey regarding numbers transposed in the motion with the landlord; review settlement agreement and motion and confirm correct number.	0.10 195.00/hr	19.50
SUBTOTAL:		[56.30	24,580.50]
<u>Litigation 1</u>			
7/20/2022	THC Litigation 1 Prepare email to Trustee regarding identifying potential evidence in support of the Trustee's potential causes of action against officers and directors.	0.30 600.00/hr	180.00
8/2/2022	THC Litigation 1 Conference call with proposed, special counsel Attorney Steve Gubner, Attorney Corey Weber and Trustee Jason Rund regarding the estate's potential causes of action.	0.80 600.00/hr	480.00
	THC Litigation 1 Telephone call with Trustee regarding evidence supporting the Trustee's potential causes of action against officers and directors.	0.20 600.00/hr	120.00
8/25/2022	THC Litigation 1 Review email from special counsel Corey Weber regarding Gallagher insurance policy and prepare email response attaching copy of insurance policy and explain source.	0.30 600.00/hr	180.00
9/15/2022	THC Litigation 1 Prepare email to special counsel Corey Weber with filed claim No 19 from First 5 LA regarding support attached to claim may be relevant to his legal analysis regarding breach by directors and officers.	0.20 600.00/hr	120.00
9/21/2022	THC Litigation 1 Review email from special counsel Corey Weber of Brutzkus Gubner Law and his attached motion for 2004 exam against Almodovar and prepare email response regarding same and scope of requested documents.	0.20 600.00/hr	120.00
9/28/2022	THC Litigation 1 Review lengthy email from special counsel Corey regarding his meeting with Debtor's executive committee and Attorney Michael Jenkins and prepare email to Trustee regarding same and his potential causes of action.	0.20 600.00/hr	120.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/6/2022	THC Litigation 1 Prepare email to special counsel Corey Weber and Juanita regarding access to Child 360 electronic data base and review their response regarding same.	0.10 600.00/hr	60.00
10/24/2022	THC Litigation 1 Review email from special counsel Corey Weber regarding 2004 exam and prepare email response approving his red lined revisions to proposed 2004 exam stipulation.	0.10 600.00/hr	60.00
11/11/2022	THC Litigation 1 Review three lengthy emails from special counsel Corey Weber regarding results of his 2004 exams he conducted of Bill Sperling and document production from Almodavar and Sperling to date and prepare email response regarding same.	0.40 600.00/hr	240.00
2/16/2023	THC Litigation 1 Conference call with Trustee Jason Rund, Attorney Corey Weber and Robert Lazo regarding maintaining Debtor electronic data base and Court orders needed regarding Avantiico.	0.60 600.00/hr	360.00
3/23/2023	THC Litigation 1 Review draft of lengthy 19 page demand on Debtor's carrier and prepare email to Trustee regarding same and recommend adding to the letter the evidence showing how it was indigent pre-school children who actually suffered the damages at the end of the day and carrier should not want to allow this case to go to trial.	0.80 600.00/hr	480.00
3/24/2023	THC Litigation 1 Review draft claim for insurance coverage regarding crime loss and prepare email response to special counsel regarding potential claim based on separate crime policy and potential adverse impact on pending separate claims against officers and directors regarding insurer argument no coverage for crimes	0.30 600.00/hr	180.00
5/8/2023	THC Litigation 1 Review demand on insurer focusing on CFO Fernando Almador.	0.30 600.00/hr	180.00
5/30/2023	THC Litigation 1 Review letter from carrier requesting documents for review supporting the Trustee's demand, identify of attorney assigned to represent the insureds, a request for early mediation after appointed counsel for the insured parties has review all Child 360 documents (.2) and prepare email response to Trustee regarding same and my recommendation (.2).	0.40 600.00/hr	240.00
8/12/2023	THC Litigation 1 Review email from special counsel Corey Weber with his attached, draft complaint against insiders and review complaint per his request	1.10 600.00/hr	660.00

Jason M. Rund, Ch. 7 Trustee

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		<u>Hrs/Rate</u>	<u>Amount</u>
	(.8) and prepare email to Trustee regarding revisions to two paragraphs and issue of damages (.3)		
8/15/2023	THC Litigation 1	0.60	360.00
	Prepare email to Trustee Jason Rund regarding measurement of damages for draft complaint against officers Sperling and Dominguez and review certain claims focusing on the standard but for the acts of the targets the claimants would not have incurred their claims.	600.00/hr	
	MS Litigation 1	0.10	19.50
	Discussion with T. Casey regarding completing draft email to J. Rund including claims arising from damages suffered by the directors and officers.	195.00/hr	
	THC Litigation 1	0.60	360.00
	Prepare email to client Trustee Jason Rund regarding evidence of damages to allege in complaint against Sperling and Dominguez.	600.00/hr	
8/16/2023	THC Litigation 1	0.30	180.00
	Telephone call with client Trustee Jason Rund regarding evidence regarding measurement of damages for complaint against Sperling and Dominguez.	600.00/hr	
	THC Litigation 1	0.30	180.00
	Conference call with Trustee and special counsel Corey Weber regarding revising paragraphs alleging damages suffered.	600.00/hr	
	THC Litigation 1	0.20	120.00
	Review email from special counsel and his attached, revised complaint regarding damages and prepare email to Trustee regarding same.	600.00/hr	
8/28/2023	MS Litigation 1	0.20	39.00
	Review docket and complaint filed by special counsel against the directors and officers; prepare follow up email to J. Yoon and attach; prepare email correspondence to K. Driggers to save attachments/exhibits to the complaint.	195.00/hr	
12/12/2023	THC Litigation 1	0.90	540.00
	Review draft Trustee mediation brief and prepare email to Trustee special counsel Corey Weber regarding same and my suggested revisions to the mediation brief.	600.00/hr	
SUBTOTAL:		[9.50	5,578.50]
For professional services rendered		455.40	\$187,804.50

Jason M. Rund, Ch. 7 Trustee

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Additional Charges :

	<u>Amount</u>
<u>\$Copies</u>	
6/30/2022 Copies for the month of June 2022.	31.80
7/31/2022 Copies for the month of July 2022.	121.40
8/31/2022 Copies for the month of August 2022.	265.20
9/30/2022 Copies for the month of September 2022.	164.20
10/31/2022 Copies for the month of October 2022.	167.60
11/30/2022 Copies for the month of November 2022.	27.20
12/31/2022 Copies for the month of December 2022.	1,224.20
1/31/2023 Copies for the month of January 2023.	138.80
2/28/2023 Copies for the month of February 2023.	48.00
4/30/2023 Copies for the month of April 2023.	108.80
12/31/2023 Copies for the month of December 2023.	8.80
SUBTOTAL:	[2,306.00]
<u>\$Fed. Express</u>	
7/11/2022 Federal Express shipment to Integrity Legal Corp.	33.66
7/15/2022 Federal Express shipment to Office of the U.S. Trustee.	34.35
SUBTOTAL:	[68.01]
<u>\$Filing Fees</u>	
7/14/2022 Filing fee to file Motion to Abandon Estate's Interest in Personal Property.	188.00
SUBTOTAL:	[188.00]
<u>\$Misc</u>	
6/17/2022 GKL Corporate/Search, Inc. for UCC Search and copies and UCC, Tax Liens & Judgments search.	200.00

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	<u>Amount</u>
6/22/2022 Fee to Integrity Legal Corp. for service of Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Director and Compensation and Notice of same and Motion for Order Limiting Notice Pursuant to Federal Rules of Bankruptcy Procedure 2002, 6007 and 9007 and Notice of same. Services included copying, envelopes, address labels, return address labels, postage and labor for service on approximately 1042 creditors.	1,944.03
6/27/2022 Fee to Integrity Legal Corp. for service of Motion for Approval of Trustee's Consulting Agreement with the Debtor's Former IT Vendor Aegis Networks and Compensation and Notice of same. Services included copying, envelopes, address labels, return address labels, postage and labor for service on approximately 1042 creditors.	1,508.65
7/11/2022 Fee to Integrity Legal Corp. for service of Motion for Approval of Trustee's Agreement with the Debtor's Former IT Vendor Avantiico, Inc. and Compensation and Notice of same. Services included copying, envelopes, address labels, return address labels, postage and labor for service on approximately 1042 creditors.	1,338.21
7/15/2022 Fee to Scott Van Horn Auctions Appraisal Group to obtain valuation of personal property for Trustee Motion to Abandon.	1,250.00
12/19/2022 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for November 2022.	1,202.70
3/7/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for January 2023.	150.60
Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for February 2023.	150.60
4/3/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for March 2023.	150.60
4/19/2023 Fee to AvantiCo, Inc. for payment of Invoice No. AVUS-004250.	409.74
5/1/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for April 2023.	150.60
6/1/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for May 2023.	150.60
6/30/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for June 2023.	150.60
8/1/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for July 2023.	150.60
9/1/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic date for August 2023.	150.60

Jason M. Rund, Ch. 7 Trustee

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	<u>Amount</u>
10/2/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for September 2023.	150.60
10/31/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for October 2023.	150.60
11/30/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for November 2023.	150.60
12/31/2023 Child360 Microsoft monthly licensing fee for continued access to Child360 electronic data for December 2023.	150.60
 SUBTOTAL:	 [9,660.53]
<u>\$Pacer</u>	
6/30/2022 Pacer research charges for April 2022 through June 2022.	72.10
9/30/2022 Pacer research charges for July 2022 through September 2022.	144.50
12/31/2022 Pacer research charges for October 2022 through December 2022.	45.00
3/31/2023 Pacer research charges for January 2023 to March 2023.	26.60
6/30/2023 Pacer research charges for April 2023 through June 2023.	8.90
9/30/2023 Pacer research charges for July 2023 through September 2023.	12.40
12/31/2023 Pacer research charges for October 2023 through December 2023.	11.30
 SUBTOTAL:	 [320.80]
<u>\$Postage</u>	
6/30/2022 Postage for the month of June 2022.	13.62
7/31/2022 Postage for the month of July 2022.	60.34
8/31/2022 Postage for the month of August 2022.	130.76
9/30/2022 Postage for the month of September 2022.	71.34
10/31/2022 Postage for the month of October 2022.	72.39
11/30/2022 Postage for the month of November 2022.	18.93

Jason M. Rund, Ch. 7 Trustee

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	<u>Amount</u>
12/31/2022 Postage for the month of December 2022.	591.54
1/31/2023 Postage for the month of January 2023.	64.92
2/28/2023 Postage for the month of February 2023.	17.70
4/30/2023 Postage for the month of April 2023.	0.60
12/31/2023 Postage for the month of December 2023.	7.41
 SUBTOTAL:	 <u>[1,049.55]</u>
 Total additional charges	 <u>\$13,592.89</u>
 Total amount of this bill	 <u>\$201,397.39</u>
 Balance due	 <u><u>\$201,397.39</u></u>

Professional Activity Summary**for The Law Office of Thomas H. Casey, Inc.****Los Angeles Universal Preschool dba Child360 Case No. 2:22-bk-12797-DS**

	<u>Hourly Rate</u>	<u>Hours</u>	<u>Total Amount</u>
<u>Abandon</u>			
Thomas H. Casey, Attorney	\$600.00	4.30	\$2,580.00
Marissa Silva, Paralegal	\$195.00	9.00	\$1,696.50
Matter Totals		13.30	\$4,276.50
<u>Asset Analysis</u>			
Thomas H. Casey, Attorney	\$600.00	15.40	\$9,240.00
Marissa Silva, Paralegal	\$195.00	4.10	\$799.50
Matter Totals:		19.50	\$10,039.50
<u>Asset Disposition</u>			
Thomas H. Casey, Attorney	\$600.00	145.2	\$86,940.00
Kerry Moynihan, Attorney	\$450.00	44.8	\$20,160.00
Marissa Silva, Paralegal	\$195.00	114.4	\$21,781.50
Matter Totals		304.40	\$128,881.50
<u>Claim Objection</u>			
Thomas H. Casey, Attorney	\$600.00	3.7	\$2,220.00
Marissa Silva, Paralegal	\$195.00	8.1	\$1,521.00
Matter Totals		11.8	\$3,741.00
<u>Employment</u>			
Thomas H. Casey, Attorney	\$600.00	6.5	\$3,900.00
Marissa Silva, Paralegal	\$195.00	13.9	\$2,710.50
Matter Totals		20.40	\$6,610.50
<u>Fee Application</u>			
Thomas H. Casey, Attorney	\$600.00	2.7	\$1,620.00
Marissa Silva, Paralegal	\$195.00	17.5	\$2,476.50

Professional Activity Summary**for The Law Office of Thomas H. Casey, Inc.****Los Angeles Universal Preschool dba Child360 Case No. 2:22-bk-12797-DS**

Matter Totals		20.20	\$4,096.50
<u>Lease</u>			
Thomas H. Casey, Attorney	\$600.00	\$24.40	\$14,640.00
Kerry Moynihan, Attorney	\$450.00	\$15.20	\$6,840.00
Marissa Silva, Paralegal	\$195.00	16.70	\$3,100.50
Matter Totals		56.30	\$24,580.50
<u>Litigation 1</u>			
Thomas H. Casey, Attorney	\$600.00	9.20	\$5,520.00
Marissa Silva, Paralegal	\$195.00	0.30	\$58.50
Matter Totals		9.50	\$5,578.50
Totals		455.4	\$187,804.50

The Law Office of Thomas H. Casey, Inc.
Monthly Summary of Fees
Los Angeles Universal Preschool dba Child360 - Case No. 2:22-bk-12797-DS

Matter	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23
Abandon			\$4,276.50								
Asset Analysis	\$1,233.00	\$4,126.50	\$4,320.00	\$300.00							
Asset Disposition	\$840.00	\$31,087.50	\$21,913.50	\$23,163.00	\$8,005.50	\$6,805.50	\$6,318.00	\$3,310.50	\$4,660.50	\$5,599.50	\$2,913.00
Claim Objection		\$139.50	\$480.00	\$360.00	\$139.50	\$429.00	\$928.50		\$60.00	\$78.00	\$120.00
Employment		\$3,246.00	\$136.50	\$1,848.00	\$1,380.00						
Fee Application											
Lease		\$900.00	\$12,934.50	\$2,730.00	\$2,520.00	\$2,206.50	\$490.50	\$2,002.50	\$297.00		\$499.50
Litigation 1			\$180.00	\$780.00	\$360.00	\$120.00	\$240.00			\$360.00	\$660.00
Total	\$2,073.00	\$39,499.50	\$44,241.00	\$29,181.00	\$12,405.00	\$9,561.00	\$7,977.00	\$5,313.00	\$5,017.50	\$6,037.50	\$4,192.50

The Law Office of Thomas H. Casey, Inc.
Monthly Summary of Fees
Los Angeles Universal Preschool dba Child360 - Case No. 2:22-bk-12797-DS

Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Total
										\$4,276.50
	\$60.00									\$10,039.50
\$3,559.50	\$1,440.00	\$2,400.00	\$5,649.00	\$439.50			\$639.00	\$118.50	\$19.50	\$128,881.50
\$360.00		\$253.50	\$120.00	\$273.00						\$3,741.00
										\$6,610.50
								\$717.00	\$3,379.50	\$4,096.50
										\$24,580.50
	\$420.00			\$1,918.50				\$540.00		\$5,578.50
\$3,919.50	\$1,920.00	\$2,653.50	\$5,769.00	\$2,631.00	\$0.00	\$0.00	\$639.00	\$1,375.50	\$3,399.00	\$187,804.50

The Law Office of Thomas H. Casey, Inc.
Expense and Disbursement Summary
Los Angeles Universal Preschool dba Child360 - Case No. 2:22-bk-12797-DS

Expenses	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
Copies		\$31.80	\$121.40	\$265.20	\$164.20	\$167.60	\$27.20	\$1,224.20	\$138.80	\$48.00		\$108.80
Federal Express			\$68.01									
Filing Fees			\$188.00									
Misc.		\$3,652.68	\$2,588.21					\$1,202.70			\$301.20	\$560.34
Pacer		\$72.10			\$144.50			\$45.00			\$26.60	
Postage		\$13.62	\$60.34	\$130.76	\$71.34	\$72.39	\$18.93	\$591.54	\$64.92	\$17.70		\$0.60
Total	\$0.00	\$3,770.20	\$3,025.96	\$395.96	\$380.04	\$239.99	\$46.13	\$3,063.44	\$203.72	\$65.70	\$327.80	\$669.70

The Law Office of Thomas H. Casey, Inc.
Expense and Disbursement Summary
Los Angeles Universal Preschool dba Child360 - Case No. 2:22-bk-12797-DS

May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Total
							\$8.80		\$2,306.00
									\$68.01
									\$188.00
\$150.60	\$301.20		\$150.60	\$150.60	\$301.20	\$150.60	\$150.60		\$9,660.53
	\$8.90			\$12.40			\$11.30		\$320.80
							\$7.41		\$1,049.55
\$150.60	\$310.10	\$0.00	\$150.60	\$163.00	\$301.20	\$150.60	\$178.11	\$0.00	\$13,592.89

Exhibit 2

**LAW OFFICES OF THOMAS H. CASEY, INC.
PROFESSIONAL BIOGRAPHIES**

ATTORNEYS

CASEY, THOMAS H., born in Abington, Massachusetts, on April 5, 1960. Thomas H. Casey received his Bachelor of Arts from Fairfield University in 1982, and his Juris Doctorate from New England School of Law. Thomas H. Casey was admitted to the Massachusetts bar in 1986, and was admitted to the California bar, the United States District Court, Central District of California, and the United States Court of Appeals, Ninth Circuit in 1988. **Member:** Orange County Bar Association (Member, Commercial Law and Bankruptcy Section); Orange County Bankruptcy Forum; Past member of Board of Directors of Orange County Bankruptcy Forum; Panel Bankruptcy Trustee for U.S. Bankruptcy Court, Central District of California, 1993-present; Mediation Panel for U.S. Bankruptcy Court, Central District of California 1995-present; Settlement Officer for U.S. District Court, Central District of California; 1996-2016; National Association of Bankruptcy Trustees, 1993-present. Mr. Casey was awarded an AV rating by Martindale-Hubbell, the national facilitator of a peer review process that rates attorneys. The AV rating awarded Mr. Casey is the highest possible rating for attorneys based on legal ability and ethical standards. Most frequently chosen mediator, Santa Ana Division, 2003-2004; Mediator who settled the highest number of mediations, Santa Ana Division, (2 way tie), 2012-2013; Mediator who settled the highest number of mediations, Santa Ana Division, 2010-2011; Mediator who settled the highest number of mediations, Santa Ana Division, (3 way tie), 2002-2003. Mr. Casey has presented lectures on numerous bankruptcy issues on behalf of the Orange County Bankruptcy Forum and the Commercial Law and Bankruptcy Section of the Orange County Bar Association. **Published Opinions:** *In re Staffer*, 262 B.R. 80 (9th Cir. BAP 2001); *In re Staffer*, 306 F3d 967 (9th Circuit 2002); and *In re Kerlo*, 311 B.R. 256 (Bankr. C.D. Cal. 2004). **Publications:** California Bankruptcy Journal, 1989, "Observations of the U.S. Trustee Concerning Fee Applications". Mr. Casey has also testified as an expert witness on bankruptcy law on behalf of the U.S. Attorney's Office in two successful bankruptcy criminal prosecutions.

MOYNIHAN, KERRY, **Education:** Boston University, Bachelor of Arts degree in Psychology, 2003, *magna cum laude*, and her Juris Doctorate from Boston University School of Law in 2006, where she was a member of the American Journal of Law and Medicine and a teaching assistant and moot court judge for the school's first-year writing program. **Law Practice Experience:** Malcolm Cisneros (2007-2010), Holme Roberts & Owen, LLP (2010-2011), Bryan Cave LLP (2012-2016). Ms. Moynihan concentrates her practice in Bankruptcy and Commercial Litigation. In the bankruptcy context, Ms. Moynihan has represented debtors, trustees, secured and unsecured creditors, as well as administrative claimants, lessors, franchisors and shareholders. She has handled numerous bankruptcy claim disputes, preference and fraudulent transfer actions, cash collateral negotiations, stay relief motions, contested plan confirmations, nondischargeability litigation, and bankruptcy appeals. Ms. Moynihan also has experience with court approved mediation programs and out of court settlement negotiations. Ms. Moynihan has been selected to Southern California Super Lawyers Rising Stars list each year since 2013. She is a member of Orange County Bankruptcy Forum and has been actively involved in the California Bankruptcy Forum.

GOOD, MICHAEL, **Education:** University of Pennsylvania, Bachelor of Arts from the University's College of Arts and Sciences and minors in Marketing and Entrepreneurial Management from the Wharton Business School, Michael Good received his Juris Doctorate from Pepperdine University in 1994. **Judicial Experience:** After obtaining his J.D., Mr. Good completed a judicial clerkship for the Hon. Mitchel R. Goldberg in the U.S. Bankruptcy Court for the Central District of California (Riverside Division). **Law Practice Experience:** Mr. Good owns and manages South Bay Law Firm. Since 1994, Mr. Good has represented a wide variety of corporate debtors, creditors' committees, individual creditors, and other parties across a broad range of industries. He has extensive experience with numerous complex reorganization and liquidation proceedings under the United States Bankruptcy Code, as well as with out-of-court restructurings and assignments for the benefit of creditors. In addition to his ownership and management of South Bay Law

Firm, Mr. Good is also “Of Counsel” to Alvarado Smith, a Professional Corporation with offices throughout California (including Orange County, Los Angeles, San Francisco and affiliated offices in Mexico) focused on providing legal counsel to Fortune 1000 companies, public entities, and small businesses in multiple highly regulated practice areas, including employment, real estate, environmental, intellectual property, corporate law, and financial institutions. He is also a California-licensed real estate broker

Mr. Good has lectured and has authored educational materials and articles on various aspects of domestic and international bankruptcy law. He has published numerous journal articles on insolvency-related topics, and has served as a U.S.-based country correspondent for International Corporate Rescue. Additionally, he has served since 2016 as an appointed member of the Bankruptcy Mediation Panel for the U.S. Bankruptcy Court, Central District of California. He has served as an adviser to the California State Bar Business Law Section’s Insolvency Law Committee since 2013. In 2004, Mr. Good was named in the “Rising Stars” edition of Super Lawyers, a publication that ranks California practitioners under age 40 based upon peer voting and an independent analysis of credentials, practice, and market reputation.

PARAPROFESSIONALS

SILVA, MARISSA, Education: California State University, Chico (B.A. - 2001); University of California, Irvine - Paralegal Certificate (April 2012); **Experience:** Marissa Silva accepted employment with the Law Office of Thomas H. Casey in October, 2003. She serves as trustee administrator, handling all aspects of Trustee case administration and well as providing paralegal services to the firm. Her duties include, but are not limited to, preparing various pleadings including law and motion documents, reviewing case files and investigating potential assets of bankruptcy estates.

**LAW OFFICE OF THOMAS H. CASEY, INC.
CURRENT HOURLY BILLING RATES**

2024 Billing Rates:

Attorneys:

Thomas H. Casey	\$600
Kerry Moynihan	\$450
Michael Good	\$400

Paraprofessionals:

Marissa Silva	\$195
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2023 Billing Rates:

Attorneys:

Thomas H. Casey	\$600
Kerry Moynihan	\$450
Michael Good	\$400

Paraprofessionals:

Marissa Silva	\$195
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2022 Billing Rates:

Attorneys:

Thomas H. Casey	\$600
Kerry Moynihan	\$450
Michael Good	\$400

Paraprofessionals:

Marissa Silva	\$195
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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

26400 La Alameda, Suite 210, Mission Viejo, CA 92691

A true and correct copy of the foregoing document entitled (*specify*): **First Interim Application for Fees and Reimbursement of Expenses of the Law Office of Thomas H. Casey, Inc., Attorney for Chapter 7 Trustee (May 30, 2022 through January 11, 2024); Declaration of Thomas H. Casey in Support Thereof** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) **January 19, 2024**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- **Lynn M Beekman** lbeekman@f3law.com, mguerrero@f3law.com
- **Thomas H Casey** kdriggers@tomcaseylaw.com, msilva@tomcaseylaw.com
- **Ryan Coy** rcoy@bg.law, ecf@bg.law
- **Caroline Djang** cdjang@buchalter.com, docket@buchalter.com; lverstegen@buchalter.com
- **Alphamorlai Lamine Kebbeh** akebeh@danninggill.com
- **Dustin Nirschl** dustin.nirschl@bbklaw.com, linda.tapia@bbklaw.com; wilma.escalante@bbklaw.com
- **Matthew D Pham** mpham@allenmatkins.com, mdiaz@allenmatkins.com
- **Jason M Rund (TR)** trustee@srlawyers.com, jrund@ecf.axosfs.com
- **Zev Shechtman** zs@DanningGill.com, danninggill@gmail.com; zshechtman@ecf.inforuptcy.com
- **James E Till** james.till@till-lawgroup.com, martha.araki@till-lawgroup.com; myrtle.john@till-lawgroup.com; sachie.fritz@till-lawgroup.com
- **United States Trustee (LA)** ustpregion16.la.ecf@usdoj.gov
- **Daniel Velocci** bankruptcy@cimlaw.com
- **Corey R Weber** cweber@bg.law, ecf@bg.law

☐ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) **January 19, 2024**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*), I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

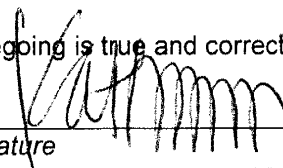
January 19, 2024

Date

Kathy Driggers

Printed Name

Signature



This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

SERVED BY US MAIL:

Interested Parties

United States Bankruptcy Court
Attn: Hon. Deborah J. Saltzman
255 E. Temple Street, Suite 1634
Los Angeles, CA 90012

Office of the US Trustee
915 Wilshire Blvd., Suite 1850
Los Angeles, CA 90017

Debtor

Los Angeles Universal Preschool dba Child360
515 S. Figueroa Street, Suite 900
Los Angeles, CA 90071

Request for Special Notice

Outfront Media LLC
c/o Daniel P. Velocci, Esq.
Iannitelli Marcolini, P.C.
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Phoenix, Arizona 85016

Interested Parties

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Central District of California
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Fed. Bldg., Room 7516
Los Angeles, CA 90012

Attorney for Los Angeles Unified School District

Grace H. Yeo, Assistant General Counsel II
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Office of the General Counsel
Business and Government Legal Services
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Los Angeles, CA 90017

Interested Parties

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San Francisco, CA 94102

Tania M. Ibanez
Supervising Deputy Attorney General
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California Attorney General's Office
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Pasadena, CA 91106

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Sheridan & Rund
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El Segundo, CA 90245
Receives Electronically

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c/o BG Law LLP
21650 Oxnard Street, Suite 500
Woodland Hills, CA 91367
Receives Electronically